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FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR THE YEAR

1929-30

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Finance and Revenue Accounts, 1929-30.

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Introductory.

Main Divisions of the Indian Accounts.

The main divisions are:—

- (1) Revenue.
- (2) Capital.
- (3) Debt.
- (4) Remittance.

The first division deals with the proceeds of taxation and other receipts classed as revenue and the expenditure therefrom, the net result of which represents the surplus or deficit which determines the feasibility of reduction, or the necessity for increase, of taxation. The second division deals with expenditure met usually from borrowed funds, such expenditure being incurred with the object either of increasing concrete assets of a material character, or of reducing recurring liabilities, such as those for future pensions by payment of the capitalised value, and also final receipts of a capital nature intended to be applied as a set off to capital expenditure, such as contributions received from Indian States or Railways for Railway construction. The third division comprises receipts and payments in respect of which Government becomes liable to repay the moneys received or has claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The fourth and last division embraces all merely adjusting heads: under which appear all cash remittances from one treasury to another, besides those which are necessary to accommodate items in transit between different branches of the accounts Department or between the Home Treasury and India. Credits and debits taken to these heads in the first instance are cleared eventually by adjustment under final heads.

It may be explained that the transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year April to March, as distinguished from amounts due to or by Government during the same period.

The cash basis system is, however, unsuitable for recording the transactions and presenting at any time the true state of affairs of Government Commercial undertakings which are run on strictly commercial principles. A special accounting procedure has, therefore, been prescribed for these undertakings according to which only such items, as capital invested by Government in the concern and profit or loss arising out of the activities of the concern, which show the financial effect of the undertaking on the Public Accounts, are recorded under the appropriate Revenue or Expenditure major head, while for all other receipts and payments connected with the activities of the undertaking a banking account is kept at the treasury under the head "P—Deposits and Advances, etc.—Personal Deposits". The detailed accounts of this class of undertaking are maintained outside the regular accounts in the proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit Department.

Sections and Major Heads of Accounts.

2. Inside each of the four divisions mentioned above, the transactions are grouped into Sections which are further subdivided into the Major Heads of Accounts. The Sections are distinguished by letters of the alphabet, a double letter denoting the capital portion of the particular set of transactions, while the Major Heads are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. A complete list of the Sections classified under the four main divisions is appended to this Note. The Major Heads comprised in each Section will be found detailed in the sectional abstract preceding the accounts of the section.

Treasury Balances, Paper Currency Reserve and Gold Standard Reserve.

3. The accounts work from balance to balance, these balances working up to the general cash balances, a small portion of which is kept in the

treasuries all over India while the bulk is deposited with the Imperial Bank of India in India and in the Bank of England in England. Outside these cash balances are the Paper Currency Reserve and the Gold Standard Reserve, the transactions of which appear in the Treasury accounts as deposit transactions only, their balances being kept entirely distinct from the cash balances.

Peculiarities of the Indian Accounts.

4. The Indian Accounts are complicated by reason of their—

(1) covering transactions not only of the Central Government but also of the Provincial Governments, with their separate resources and theoretically separate balances, and

(2) combining transactions in two currencies, rupee and sterling, the exchange relation of which varies from time to time

The present method of exhibition of the accounts is the outcome of a series of changes which are briefly summarised below.

Summary of changes in the accounts.

5. The changes up to the end of 1878-79 were summarised in a Parliamentary Paper of 1880 which is reproduced below:—

“From the time that the East India Company ceased to be a trading Company, till 1855, the Accounts of the Revenue and Expenditure of British India were presented to Parliament in rupees so far as related to transactions in India, and in pounds for transactions in England, a general abstract being given in which the rupees were converted into sterling money, at the rate of 2s. the sicca rupee (equal to 1s. 10½d. the Company's rupee), and the final surplus or deficit was stated in pounds sterling. The Accounts showed, on the one side, the net revenue, after deducting from the gross receipts the charges of collection, refunds and drawbacks, allowances and assignments under treaties and allowances to village officers, etc., and on the other side the general charges of administration. Thus, for 1839-40, the Parliamentary Accounts, when the figures are stated in round numbers at the rate now adopted, of 2s. the Company's or Government rupee, give the revenue as £15 545,000, and the charges at £17 623,000; by transferring to the expenditure side the direct claims on the revenue, the receipts become £20,149,000, and the charges £22,227 000

“The Accounts were presented to Parliament in the old form up to and including those for the year 1853-54. It having been considered, however, that this form called for revision, separate returns were also made in compliance with orders of the House of Commons, for 1851-52, 1852-53, and 1853-54 in which there were statements showing, at the above mentioned rate of exchange, the total income and the total expenditure including in the latter direct claims on the revenue. Statements of net income were also given. In the Accounts of 1854-55 the form of these returns was adopted in place of the old form, rupees being converted into sterling at the exchange of 1s. 10½d. the Company's rupee

“In 1859 the rate of 2s. for the Government rupee (formerly called the Company's rupee) was fixed as that to be adopted in the Parliamentary Accounts, (the income and expenditure being thereby *apparently* increased by 1/4th or upwards of £2,000,000); those for 1857-58 and for all subsequent years have been so prepared.

“In the Accounts presented to Parliament for 1859-60, the interest on Guaranteed Railway capital was for the first time shown as a charge on the revenue of the year.

“In 1867-68 the policy of constructing Extraordinary, now called Productive, Works from borrowed money, and excluding the capital charge from the ordinary expenditure of the year, was sanctioned. The amount of this capital outlay is now shown in the Statement of Receipts and Disbursements under a heading of Debt Incurred, or Debt Transferred, for

Productive Public Works, and the interest on that debt is shown as a charge of the year.

"In 1870-71 the system was commenced of allotting to the Provincial Governments grants of money, with the responsibility of meeting therefrom certain charges. In that year the only financial effect was an advance of £200,000 to provide those Governments with a working balance; but in the following years the change affected the accounts in a two-fold manner; certain receipts, estimated at about £650,000, being deducted from the expenditure, both sides of the account were reduced to that extent during the years from 1871-72 to 1875-76, and expenditure to the amount of about £5,000,000 was shown in a single line as 'Allotments for Provincial Services' instead of under the several headings under which it was incurred.

"In the Accounts for 1871-72 statement of net income was abandoned, and the revenue was thenceforward shown only in gross, the direct claims thereon being included in the expenditure.

"In the Accounts for 1876-77 the mode of exhibiting the transactions of the Provincial Governments was altered. Instead of one net sum being charged under Allotments for Provincial Services, the receipts and expenditure were shown (as before 1870-71) under their proper headings, and the difference between the grants and the actual outlay was stated under the head of 'Adjusting Receipts from Provincial Governments (Provincial Deficits)' on the revenue side or 'Adjusting Payments to Provincial Governments (Provincial Surpluses)' on the expenditure side. These two headings show practically the balance by which the Government of India as banker for the Provincial Governments, is debtor to, or creditor by, those administrations.

"In the Accounts of the same year, 1876-77, the practice was introduced of showing at the foot of the Abstract of Ordinary Revenue and Expenditure, the annual revenue from Productive Public Works, and the annual charge for interest and working expenses in connection with them. In the case of the State Works which are directly managed by the Government, the whole receipts and charges are shown; in that of the Guaranteed Companies, only the net traffic receipts are given, and the interest, surplus profits, etc., which have to be defrayed from them. Previously, only the net charge upon the revenue in connection with the Guaranteed Companies was shown by adopting the mode of showing the whole of the net traffic receipts on the one side, and the charge for interest on the other, both sides of the Account were, in 1876-77, increased by £4,705,000.

"In 1877-78, a new heading of Provincial Rates was introduced, under which were entered the receipts from the special taxation imposed on the land in 1877. In 1878-79 a further change was made, by bringing into the general account of revenue, chiefly under the head of Provincial Rates, local funds previously accounted for separately, a corresponding charge being entered under various headings on the other side. The increase to both sides of the Account caused by this alteration was about £2,850,000."

6. The changes in the accounts made subsequent to 1878-79 are indicated below. Up to 1879-80 the Provincial and Local Deficits were shown as Revenue, and the Surpluses as Expenditure, of the Government of India, in 1880-81 the Deficits were removed from the Accounts of Revenue, and the total Expenditure chargeable on the revenue of the year was arrived at by adding to or deducting from the Ordinary Expenditure the difference between the Provincial and Local Surpluses and Deficits. In 1881-82 the head 'Gain by Exchange' was removed from the Account of Revenue, and the excess of loss over gain was shown in the Account of Expenditure as "Exchange on Transactions with London." In 1882-83 the gross (instead of the net) receipts of the East Indian Railway were credited to revenue, as in the case of State lines, and the working expenses were included in the expenditure under Productive Public Works. In the Accounts of 1882-83 the General Account also was recast, the Revenue and Expenditure being shown in greater detail than before, other receipts and disbursements being for the most part shown net instead of gross and the transactions in India and England being no longer separated. At the same time, the Accounts

of Revenue and Expenditure were arranged in appropriate groups corresponding to the heads shown in the General Account. Further changes were made in the General Account in 1884-85, the most important of which related to the method of exhibition of exchange. This had previously been shown in lump under the head 'Exchange on transactions with London', which represented roughly the difference between the sterling equivalent of the Indian rupee figures converted at the conventional rate of 2s. and the actual amount received in England through the sale of Council Bills. In the year 1884-85 was introduced the system of distributing exchange over the several Major Heads of revenue and expenditure, with the result that the transactions under each of these heads were shown in tens of rupees (Rx). The Exchange in respect of debt and remittance transactions was, however, shown in lump under a separate head and any difference between the actual exchange and the sum total of the exchange adjusted as above figured in the revenue account under the head 'Exchange' in the 'Miscellaneous' group.

7. In 1899-1900 the 'Rx' system mentioned in the preceding paragraph was abandoned as a result of the rupee having attained stability at 1s 4d., rupee figures being thenceforth converted at Rs 15=£1, such trifling differences on account of exchange as occurred being distributed among the Revenue, Capital and Debt Sections of the Account and shown in lump sums except under capital heads. In 1906-07, the Railway transactions were shown *net*, the working expenses being taken in reduction of gross receipts, and certain other changes of a minor character were introduced. In 1907-08, there was a regrouping of Military charges, the Royal Indian Marine and Military Works transactions, till then included with corresponding transactions in the Civil Department, being transferred to the Military Section of the Accounts. From 1920-21 the accounts were prepared on the basis of the rate of 2s per rupee for the conversion of English sterling transactions into rupees, and from 1921-22 the difference between the conventional rate and the average rate of Exchange, *i.e.*, the average of the daily Calcutta telegraphic transfer rates on London, was distributed over the several Major Heads of revenue and expenditure. Minor changes of detail were introduced from time to time, among which may be mentioned the unification of the heads 'Posts' and 'Telegraphs' as a result of the amalgamation of the two Departments, the bifurcation of several heads owing to expansion of Departmental activities and the introduction of a separate head for the adjustment of transfers between Imperial and Provincial Governments, till then adjusted by an increase or decrease of the Provincial share of Land Revenue and by a corresponding decrease or increase of the Imperial share.

8. A complete recasting of the Accounts was rendered necessary by the Reforms Scheme and opportunity was then taken to introduce a number of improvements, all of which were given effect in the accounts for the year 1921-22. The major changes are very briefly summarised below :—

- (i) The exhibition of Provincial transactions as a separate entity rendered necessary by the grant of Provincial autonomy, and the consequent re-arrangement of the subsidiary accounts on the basis of Governments instead of areas.
- (ii) The regrouping of the Sections and Major Heads, in which special attention was paid to the more complete exhibition of the transactions of Commercial Departments.
- (iii) The framing of the accounts on a rupee basis, the sterling figures being converted into rupees instead of *vice versa*.

9. Throughout these Accounts, a distinction has been drawn between items relating to Provincial revenues and those relating to the areas in which receipts and payments take place. Thus a column headed by the name of a province alone (*vide* Accounts Nos. 2, 3, 5, 6, 14—16, etc.) is to be taken as referring to a geographical area, while in the heading of a column the entries in which are intended to show the revenues or expenditure of a Province the word 'Government' has been inserted.

In the subsidiary statements the column 'other areas' includes Central transactions in Provincial areas which are not shown separately to avoid undue elaboration.

10. The following changes of importance have been introduced since the year 1922-23 :—

- (i) The opening of new capital Major Heads in the different Sections of the Accounts for the exhibition of expenditure of a capital nature undertaken by Local Governments from borrowed funds.
- (ii) The grouping of all forms of remittance transactions under 'Sec. T—Remittances', that Section being amplified so as to cover all remittances between England and India. The revised method of grouping is shown in the Appendix to this Note.
- (iii) The opening of a new Section "M—Extraordinary Items", with two Major Heads for the record of special receipts and charges of a non-recurring character, so as to distinguish them from the ordinary revenue and expenditure of Government.
- (iv) The separation of Railway finance from the general finances of the Government of India and the constitution of a Depreciation and a Reserve Fund for Railways. This is more fully described in the general note to the Railway Sections (Sections B. and BB) of these accounts.
- (v) The introduction of a commercial system of accounts in the Indian Posts and Telegraphs and the Indo-European Telegraph Departments, with a separate Depreciation Fund for each of these Departments. This is fully described in the general note to the Posts and Telegraphs Sections (Sections D. & DD).
- (vi) The constitution of a Provincial Loans Fund for systematising the arrangement for loans and advances made by the Central Government to the Provincial Governments, involving, *inter alia*, the opening of a new Deposit head "Provincial Loans Fund" under Section "P—Deposits and Advances" for the record of transactions in connection with the Fund.
- (vii) The adoption by Government of a debt redemption scheme for the eventual redemption of all debt of the Central Government.
- (viii) As a result of the fixation of the rate of exchange at 1s. 6d. to the rupee with effect from the 1st April 1927, the accounts from 1927-28 have been prepared on the basis of Rs. 13½ to the pound sterling in converting sterling transactions into rupees.
- (ix) The changes in the constitution of the old Famine Insurance Fund, involving the creation of the new Famine Relief Fund to provide, as its main and primary object, for expenditure on Famine Relief proper.
- (x) The institution of a 'Military Reserve Fund' in connection with the scheme for the regulation of the stabilised Military Budget with effect from 1928-29, and the opening, in connection therewith, of two new major heads 'XXXVIII-A—Transfers from the Military Reserve Fund' and '50-A—Transfers to the Military Reserve Fund' in the Revenue Section of the accounts, and also of a new Central Ledger head 'Military Reserve Fund' under 'Section P—Deposits and Advances'.
- (xi) The reconstruction on a commercial basis of the accounts of the Lighthouse Administration in India from 1929-30, necessitating the opening of two separate major heads 'XX(I)' and '27(1)—Lighthouses and Lightships' in the revenue section and the capital major head "56E. II.—Capital expenditure on Lighthouses and Lightships" in the capital section of the accounts.

APPENDIX.

LIST OF SECTIONS.

I.—Revenue—

A.—Principal heads of Revenue.

AA —Principal Revenue Heads :—

Forest and other Capital Outlay charged to Revenue.

B.—Railway Revenue Account.

BB.—Railway Capital Outlay charged to Revenue.

C.—Irrigation Revenue Account.

CC.—Irrigation Capital Outlay charged to Revenue.

D.—Posts and Telegraphs Revenue Account.

DD.—Posts and Telegraphs Capital Outlay charged to Revenue.

E.—Debt Services.

F.—Civil Administration.

FF.—Civil Administration Capital Outlay charged to Revenue.

G.—Currency and Mint.

H.—Civil Works.

HH.—Capital Outlay on Civil Works and Miscellaneous Public Improvements charged to Revenue.

J.—Miscellaneous.

JJ.—Miscellaneous Capital Outlay charged to Revenue.

K.—Military Services.

L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments.

M.—Extraordinary Items.

II.—Capital—

AA.—Principal Revenue Heads :—

Forest and other Capital Outlay not charged to Revenue.

BB.—Railway Capital Outlay not charged to Revenue.

CC.—Irrigation Capital Outlay not charged to Revenue.

DD.—Posts and Telegraphs Capital Outlay not charged to Revenue.

FF.—Civil Administration—Capital Outlay not charged to Revenue.

GG.—Currency and Mint Capital Outlay not charged to Revenue.

HH.—Capital Outlay on Civil Works and Miscellaneous Public Improvements not charged to Revenue.

JJ.—Miscellaneous Capital Outlay not charged to Revenue.

III.—Debt—

N.—Public Debt.

O.—Unfunded Debt.

P.—Deposits and Advances.

Q.—Loans and Advances by the Central Government.

R.—Loans and Advances by Provincial Governments.

S.—Advances from the Provincial Loans Fund.

IV.—Remittance—

T.—Remittances—

I.—Remittances within India :—

(a) Between treasuries.

(b) Between Provinces or Departments under different audit circles.

II. Remittances between England and India.

(a) Remittance Account.

Purchases and sales of Sterling and other transfers.

(i) Sterling purchased in India.

(ii) Sterling sold in India.

(iii) Sterling taken over in London.

(iv) Transfers through Paper Currency Reserve.

(v) Transfers through Gold Standard Reserve.

Note 1.—The opening and closing balances are shown under the head 'Cash Balances.'

Note 2.—In an account showing purely Central transactions, an additional adjusting head is necessary for showing the net transactions of Provincial Governments and this is shown under the head 'Balances of Provincial Governments' (*vide* Account No. 7).

GENERAL ACCOUNTS.

	Page.
1-A.—GENERAL ACCOUNT OF REVENUE AND EXPENDITURE	2 and 3
1-B. „ „ OF RECEIPTS AND DISBURSEMENTS	4 and 5
2—ACCOUNT OF REVENUE BY MAJOR HEADS	6 to 11
3 „ OF EXPENDITURE BY MAJOR HEADS	12 to 17
4-A. „ OF REVENUE IN ENGLAND	18 to 21
4-B. „ OF EXPENDITURE IN ENGLAND	22 to 27
5 & 6.—ACCOUNTS OF REVENUE AND EXPENDITURE OF THE CENTRAL GOVERNMENT	28 to 39
7 „ OF RECEIPTS AND DISBURSEMENTS OF THE CENTRAL GOVERNMENT	40 to 45
8 & 9. „ OF PROVINCIAL REVENUE AND EXPENDITURE	46 to 51
10 & 11.—ACCOUNTS OF RECEIPTS AND DISBURSEMENTS OF PROVINCIAL GOVERNMENTS	52 to 55
11-A to 11-I.—STATEMENTS OF DISTRIBUTION OF THE EXPENDITURE OF PROVINCIAL GOVERNMENTS BETWEEN RESERVED AND TRANSFERRED	56 to 73
12—STATEMENT OF VOTED AND NON-VOTED EXPENDITURE OF CENTRAL AND PROVINCIAL GOVERNMENTS	74 to 83

In these Accounts a pound sterling has been taken as the equivalent of $13\frac{1}{2}$ rupees. Had this rate of exchange been realised, the sterling equivalent of any rupee figure would have been found by dividing it by $13\frac{1}{2}$. The average rate of exchange during the year, *i.e.*, the average of the daily telegraphic transfer rates from Calcutta on London, being, however, Rs 13-4-154 per £, the difference between the monthly average rates and the fixed rate of £1 = Rs. $13\frac{1}{2}$ on the sterling transactions has been exhibited against the respective heads under a separate column 'Exchange'. The effect of this adjustment is practically to convert the English sterling figure into rupees at an average instead of at the conventional rate of exchange. The sterling equivalent of the total figure against any head will therefore be obtained approximately by dividing the total rupee figure by the average rate given above.

NOTE.—The formula does not apply to debt and remittance heads, in respect of which no adjustment is made on account of exchange on English transactions finally booked in the Home Account. The sterling equivalent in such case will work out as follows —

(1) The Indian rupee figure divided by the average rate, *p./us*

(2) the English sterling figure, *i.e.*, the rupee figure shown in the column "England" divide by $13\frac{1}{2}$.

FINANCE AND REVENUE ACCOUNTS OF THE

No. 1-A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE of the
for the year ended

REVENUE	INDIA.			ENGLAND [FIRST CONVERTED INTO RS. AT 21s= Rs. 12½ AND THEN LKORUSUL ADD'D.]			TOTAL INDIA AND ENGLAND.		
	Central.	Provincial.	TOTAL.	Central.	Provincial.	TOTAL.	Central.	Provincial.	TOTAL.
	R	L		R	L	R	R	R	R
Revenue.									
Principal Heads of Revenue—									
Customs . . .	51,27,66,229	..	51,27,66,229	...	.	...	51,27,66,229	..	51,27,66,229
Taxes on Income .	16,70,56,233	35,73,975	17,06,30,208	4,588	.	4,588	16,70,60,821	35,73,475	17,06,34,296
Salt . . .	6,76,46,354	.	6,76,46,354	..	.	..	6,76,46,354	..	6,76,46,354
Opium . . .	3,04,09,788	.	3,04,09,788	..	.	..	3,04,09,788	..	3,04,09,788
Other Heads	2,25,57,740	74,37,40,896	76,62,98,636	2,487	7,509	9,996	2,25,60,177	74,37,48,405	76,62,08,582
Total Principal Heads	80,04,36,814	74,73,14,871	1,54,77,51,215	7,025	7,509	14,534	80,04,41,360	74,73,22,880	1,54,77,65,740
Railways Net Receipts (including transfer from Reserve Fund).	37,19,65,518	3,03,984	37,19,69,502	—22,870	.	—22,870	37,16,42,648	3,03,984	37,19,46,632
Irrigation Net Receipt	9,96,209	7,87,11,114	7,97,07,323	—8	74,988	—74,996	9,96,201	7,86,36,126	7,96,32,327
Posts and Telegraphs Net Receipts.	—3,36,181	...	—3,36,181	4,86,082	.	4,86,082	1,49,901	.	1,49,901
Interest Receipts .	9,52,335	2,43,55,365	3,40,07,700	3,44,08,254	.	3,44,08,254	4,40,00,589	2,43,55,365	6,84,15,954
Civil Administration .	1,16,34,690	4,71,29,484	5,87,64,124	24,836	30,404	55,240	1,16,59,526	4,71,59,888	5,88,19,864
Currency and Mint	2,46,56,083	..	2,46,56,083	27,12,772	.	27,12,772	2,73,68,806	...	2,73,68,806
Civil Works . . .	22,65,737	1,05,67,108	1,28,33,860	—1,501	1,517	216	22,65,456	1,05,68,620	1,28,34,076
Miscellaneous . . .	79,08,856	2,74,22,619	3,53,81,475	16,53,557	42,860	16,95,017	95,62,413	2,74,64,979	3,70,27,392
Military Receipts .	2,98,96,181	..	2,98,96,181	1,02,12,562	.	1,02,12,562	3,98,08,748	...	3,98,08,748
Extraordinary Items—									
Extraordinary Re- ceipts . . .	1,56,00,000	84,85,015	2,39,85,015	38,94,440	..	38,94,440	1,88,04,440	84,85,015	2,73,79,455
Transfers from Re- venue Reserve Fund	...	15,00,000	15,00,000	...	.	...	...	15,00,000	15,00,000
Total Revenue	1,27,89,76,742	94,57,80,505	2,21,97,66,247	5,28,75,349	6,802	5,28,82,151	1,32,65,52,091	94,57,96,377	2,27,26,48,398
Miscellaneous Adjust- ments between Central and Provin- cial Governments .	+3,011	—3,011	...	..	.	...	+3,011	—3,011	..
Revenue as finally distributed be- tween Central and Provincial .	1,27,89,79,753	94,57,86,494	2,21,97,66,247	5,28,75,849	6,802	5,28,82,151	1,32,68,55,102	94,57,93,396	2,27,26,48,398
TOTAL	...	...	...	..	..	...	1,32,68,55,102	94,57,93,396	2,27,26,48,398

CENTRAL GOVERNMENT and of the PROVINCIAL GOVERNMENTS in India and in England
31st March 1930.

EXPENDITURE.	INDIA			ENGLAND. [FIRST CONVERTED INTO RS AT 4/-= RS 16½ AND THEN EXCHANGE ADDED.]			TOTAL INDIA AND ENGLAND		
	Central	Provincial	Total	Central	Provincial	Total	Central	Provincial	Total.
	R	R	R	R	R	R	R	R	R
Expenditure—									
Direct Demands on the Revenue	4,00,87,516	10,17,78,595	14,18,66,101	7,61,716	19,84,489	27,46,205	4,08,49,232	10,37,62,074	14,46,11,306
Forest and other Capital outlay charged to Revenue.	4,85,064	27,21,337	32,06,401	28,134		28,134	5,13,198	27,11,337	32,24,535
Railways: Interest and Miscellaneous Charges	18,80,16,810	72,097	18,80,78,907	12,24,19,875		12,24,19,875	31,04,56,685	72,097	31,05,28,782
Litigation	29,48,602	5,85,35,177	6,15,28,777	54,393	883,141	9,37,477	29,97,935	5,94,64,819	6,24,68,264
Posts and Telegraphs	82,68,606		82,68,606	4,716		4,716	82,68,322		82,68,322
Debt Services	8,27,78,463	2,70,86,318	11,07,59,771	8,80,63,974		8,80,93,974	16,56,67,427	2,70,86,318	10,38,53,745
Civil Administration	11,34,23,704	54,01,18,810	65,35,50,514	1,31,07,634	1,62,37,276	2,84,01,900	12,65,91,338	55,53,84,076	68,19,75,414
Currency and Mint	63,81,883		63,81,883	10,38,611		10,38,611	74,20,494		74,20,494
Civil Works	2,57,63,176	11,84,50,685	13,92,13,861	63,894	29,78,412	30,42,306	2,58,27,070	11,64,29,097	14,22,56,167
Miscellaneous	1,77,56,467	6,02,28,483	7,79,84,900	2,68,08,531	1,19,47,465	3,87,55,996	4,45,64,998	7,21,75,895	11,67,40,896
Military Services, including Transfer to Military Reserve Fund.	44,72,44,470	...	44,72,14,701	14,15,04,278	...	14,35,04,278	59,08,08,743	...	59,08,08,743
Extraordinary Payments.	6,062	27,948	34,010	..	..	..	6,062	27,948	34,010
Total Expenditure, Central and Provincial.	98,31,85,813	90,49,97,388	1,88,81,33,201	38,10,85,691	3,30,29,776	42,40,85,467	1,32,41,71,504	93,80,27,164	2,26,21,98,668
Surplus (+)	..	...	...	..	...	...	26,53,508	* +77,66,132	1,04,40,770
Deficit (-)	..	...	...	..	...	...
TOTAL	..	...	...	..	...	..	1,32,68,25,102	94,57,93,296	2,27,26,48,398

* The Central Government and the Provincial Governments are shown at their respective Accounts Nos. 22

FINANCE AND REVENUE ACCOUNTS OF THE

No. 1 B.—GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL

RECEIPTS.	INDIA.	ENGLAND. (Sterling converted into Rs at £1= Rs. 13½.)	TOTAL.
	R	£	R
Surplus	33,82,89,989	—33,55,56,891	26,88,598
Railway Capital not charged to Revenue—			
Capital contributed by Railway Companies and Indian States towards outlay on State Railways .	2,43,676	..	2,43,676
Debt, Deposits and Advances—			
Permanent Debt (net incurred)	14,37,12,012	6,02,45,272	20,39,57,284
Floating Debt (net incurred)	22,10,65,000	8,00,00,000	30,10,65,000
Unfunded Debt (net incurred)	10,23,83,994	2,80,38,477	13,04,22,471
TOTAL DEBT, DEPOSITS AND ADVANCES .	46,71,61,006	16,82,83,749	63,54,44,755
TOTAL RECEIPTS .	87,56,44,671	—16,72,72,642	63,88,72,029
Opening Balance on April 1st, 1929. { India { England (£5,245,250)	9,20,46,097 ... ...	... 6,99,36,668	} 16,19,82,765
GRAND TOTAL .	89,76,90,768	—9,73,35,974	80,03,54,794

GOVERNMENT OF INDIA, FOR THE YEAR 1929-30.

GOVERNMENT in *India* and in *England* for the year ended 31st March 1930.

DISBURSEMENTS.	INDIA.	ENGLAND. (Sterling converted into Rs at £1=Rs. 13½.)	TOTAL.
	₹	£	₹
Railway, Irrigation, Posts and Telegraphs and other Capital outlay not charged to Revenue—			
Outlay on Security Printing Press	22,754	..	22,754
Construction of State Railways	13,23,30,470	16,95,03,205	30,18,33,67
Construction of Irrigation, etc., Works	2,99,477	...	2,99,477
Capital Outlay on Posts and Telegraphs	26,15,974	6,91,365	33,07,339
Capital Outlay on Vizagapatam Port	31,17,839	4,57,179	35,75,018
Capital outlay on Light Houses and Light Ships	—3,20,563	3,33,384	12,821
Currency Capital Outlay	29,992	38,640	68,632
Initial Expenditure on new Capital at Delhi	67,68,042	5,04,197	72,72,239
Payments of Commuted Value of Pensions	33,08,683	...	33,08,683
TOTAL CAPITAL ACCOUNT DISBURSEMENTS	14,86,72,668	17,15,27,970	32,02,00,638
Debt, Deposits and Advances—			
Deposits and Advances (Net)	2,00,36,529	22,26,743	2,21,63,272
Loans and Advances by the Central Government (net Advances)	7,20,11,416	..	7,20,11,416
Remittances (Net)	39,67,36,142	—39,16,23,730	51,12,412
Balances of Provincial Governments	17,00,336	3,53,75,360	3,70,75,696
TOTAL DISBURSEMENTS	64,00,57,091	—18,24,93,657	45,75,63,434
Closing Balance on March 31st, 1930. {	India . . . . .	...	} 34,27,91,366
March 31st, 1930. {	England (£6,386,826)	8,51,57,683	
GRAND TOTAL	89,76,90,768	—9,73,36,974	80,03,53,794

No. 2—ACCOUNT of the REVENUE of *India* (both CENTRAL and PROVINCIAL), showing the
for the year ended

HEADS OF REVENUE	DETAILS OF SUBSIDIARY ACCOUNTS		India General (a)	Baluchistan	North-West Frontier Province	Madras.	Bombay	Bengal.	Item No.
	No. of account.	Page.							
A.—Principal Heads of Revenue—			₹	₹	₹	₹	₹	₹	
I.—Customs	14	95	32	3,965	1,575	5,04,91,639	10,89,28,800	18,62,37,938 ^a	1
II.—Taxes on Income	15	99	1,30,24,979	1,88,828	9,86,888	1,41,29,118	3,69,15,632	6,18,24,527 ^a	2
III.—Salt	16	103	1,62,64,582	355	..	1,47,44,661	1,57,84,206	1,84,08,666 ^a	3
IV.—Opium	17	107	...	...	..	..	..	..	4
V.—Land Revenue	18	113	3,11,717	10,95,913	21,03,921	5,21,06,474	4,79,61,982	3,24,74,242	5
VI.—Excise	19	119	33,21,82 ^a	6,75,493	10,71,625	5,92,26,006	4,11,94,351	2,26,24,989	6
VII.—Stamps	20	124	13,04,719	1,77,523	1,49,547	2,50,82,012	1,78,92,089	3,91,96,650	7
VIII.—Forest	21	129	22,35,051	29,800	8,64,377	63,55,921	79,74,961	30,52,078	8
IX.—Registration	22	134	84,366	6,813	76,195	35,57,508	12,32,781	31,69,133	9
IX. A.—Scheduled Taxes	22B	137	...	..	...	..	23,11,839	16,29,123	10
X.—Tributes from Indian States	23	140	4,19,427	...	...	9,96,519	13,28,924	67,701	11
TOTAL			3,99,66,693	21,77,690	61,98,128	22,66,99,946	36,62,24,128	36,86,85,042	12
B.—Railways—									
XIA.—State Railways—									
Commercial lines—									
Gross receipts	27	168	1,01,04,99,870	...	..	...	...	...	13
Deduct—Working Expenses	27	169	65,56,07,079	...	..	...	...	...	14
Surplus Profits paid to Indian States and Railway Companies	24	145	1,51,97,708	...	...	...	..	...	15
Net Receipts			33,96,95,083	..	...	...	..	...	16
XIB.—State Railways—									
Strategic lines									
Gross receipts	27	168	1,58,81,300	...	..	..	..	..	17
Deduct—Working Expenses	27	169	2,08,82,341	...	...	...	...	...	18
Net Receipts			—50,01,041	...	...	...	...	...	19
TOTAL NET RECEIPTS			33,46,94,042	...	...	...	...	...	20
XII.—Subsidised Companies	29	180	12,37,361	...	..	..	...	1,19,462	21
XIIA.—Railway Miscellaneous Receipts—									
Commercial Lines	31	182	1,46,03,305	...	...	...	...	..	22
Strategic Lines	31	182	3,08,604	...	..	..	...	...	23
XIIB.—Transfers from Railway Reserve Fund	27C	175	2,08,21,706	...	..	...	...	...	24
TOTAL			37,16,65,518	...	...	...	...	1,19,062	25
Carried over			41,16,82,211	21,77,190	61,98,128	22,66,99,946	31,62,24,128	36,88,04,104	26

(a) Throughout these accounts, this heading includes the Receipts and Charges connected with the Military Services, the Northern India Salt Department, the Indian States Government in Council, the Revenue and Charges of the Administrations of Ajmer, Delhi, etc.

* Adjusted in India General books.

AMOUNTS received on each Account in the several PROVINCES of *British India* and in *England*
31st March 1930.

Item No.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, INDIA.	ENGLAND. (Sterling con- verted into Rs. at 4s. 6d. = Rs. 18s.)	Exchange.	GRAND TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1		23,60,049	7,61,07,724	9,834	.	36,05,178	...	51,27,66,229	...	...	51,27,66,229
2	90,39,402	63,93,815	1,79,01,860	49,66,198	33,50,362	18,81,557	24,484	17,06,30,208	4,550	88	17,06,34,796
3	..	..	34,41,955	777	.	1,152	..	6,78,46,354	..	..	6,78,46,354
4	3,04,09,788	..	..	..	..	..	..	3,04,09,788	..	..	3,04,09,788
5	6,85,38,500	2,57,76,663	5,32,07,008	1,77,83,002	2,04,99,257	1,20,73,930	3,87,409	33,47,08,103	2,487	31	33,47,10,636
6	1,30,85,111	1,15,07,005	1,28,29,522	1,90,81,624	1,26,44,818	66,22,445	3,87,806	20,41,23,265	..	..	20,41,23,265
7	1,80,64,667	1,15,07,572	69,57,077	1,11,34,417	67,18,131	19,98,379	1,07,896	11,12,41,479	..	..	11,12,41,479
8	61,79,638	31,57,771	2,03,66,097	9,39,275	59,97,508	35,20,008	5,71,047	6,12,43,935	7,334	88	6,12,51,367
9	13,76,865	9,83,425	6,40,718	17,07,666	6,99,069	2,09,337	8,928	1,37,02,904	6	..	1,37,02,910
10	...	...	4,14,499	..	..	..	..	40,55,461	..	..	40,55,461
11	2,19,000	1,46,144	5,350	96,449	2,40,950	5,000	...	72,23,464	...	..	72,23,464
12	14,08,57,971	6,17,81,534	10,19,24,310	5,57,19,382	5,00,50,695	2,99,77,186	14,88,560	1,54,77,51,215	14,377	157	1,54,77,65,749
13	..	..	..	..	..	..	..	1,01,04,99,870	6,43,141	3,944	1,01,11,46,955
14	...	..	..	..	..	..	..	65,56,07,079	52,75,284	27,762	66,09,10,125
15	...	..	..	..	..	..	..	1,51,97,708	...	..	1,51,97,708
16	...	...	..	..	..	..	..	38,96,05,083	-46,32,143	-23,818	38,50,39,122
17	...	...	...	...	..	...	...	1,58,81,300	...	...	1,58,81,300
18	..	...	...	...	...	...	...	2,08,82,341	295	..	2,08,82,627
19	...	..	...	...	...	...	...	-50,01,041	-283	...	-50,01,327
20	...	...	...	...	..	...	...	33,46,94,042	-46,32,429	-23,818	33,00,37,795
21	1,84,922	..	..	..	...	...	...	15,41,345	46,01,616	31,761	61,74,722
22	...	...	..	...	...	..	...	1,46,03,805	...	...	1,46,03,805
23	...	...	...	...	...	..	...	3,08,604	...	...	3,08,604
24	...	...	...	...	...	...	...	2,08,21,706	...	...	2,08,21,706
25	1,54,922	...	...	...	...	...	...	3,19,89,502	-30,813	7,943	37,19,46,633
26	14,70,42,669	6,17,81,534	10,19,24,310	5,57,19,382	5,00,50,695	2,99,77,186	14,88,560	1,91,97,20,717	-16,436	8,100	1,91,97,12,381

Do not include the Posts and Telegraphs Department, the Calcutta Mint, the transactions relating to Railways, Survey and other Departments under the direct administration of the Government of India, and the expenses of the British Representatives at the Courts of the principal Ruling Princes and Chiefs in India.

No. 2.—ACCOUNT of the REVENUE of India (both CENTRAL and PROVINCIAL), showing the
for the year ended

HEADS OF REVENUE.	DETAILS OF SUBSIDIARY ACCOUNTS.		India General (a).	Baluchistan	North-West Frontier Province.	Madras.	Bombay.	Bengal.	Item No.
	No of account.	Page.							
Brought forward			R 41,16,32,211	R 21,77,690	R 61,98,128	R 22,66,99,946	R 88,62,24,128	R 36,88,04,104	27
C.—Irrigation, etc.—									
XIII.—Works for which Capital Accounts are kept—									
Gross Receipts —									
Direct Receipts	35-A	244	22,467	55,090	18,29,566	6,88,672	34,10,547	11,61,966	28
Portion of Land Revenue due to Irrigation	33	192 to 215	95,823		1,67,254	1,37,36,859	59,51,226	..	29
			1,18,298	55,090	19,96,820	1,44,05,531	93,61,773	11,61,966	30
Deduct.—Working Expenses	36	245	88,429	34,130	10,53,491	52,67,179	63,87,042	17,16,676	31
Net Receipts			29,864	20,960	9,43,329	91,98,353	29,64,731	-5,64,710	32
XIV.—Works for which no Capital Accounts are kept—									
Direct Receipts	37-A	281	19	799	1,288	2,94,076	1,81,371	2,99,886	33
Portion of Land Revenue due to Irrigation	37-A		..	..	..	94,82,780	16,84,086	..	34
			19	799	1,288	97,26,856	17,15,457	2,99,886	35
TOTAL			29,883	21,759	9,44,587	1,88,65,209	46,80,188	-2,64,824	36
D.—Posts and Telegraphs—									
XV.—Posts and Telegraphs—									
Indian Posts and Telegraphs De- partment—									
Gross Receipts	39	268	11,29,49,638	..	..	..	..	..	37
Deduct.—Working Expenses	40-H	281	11,18,64,906	..	..	..	..	..	38
Net Receipts			10,84,727	..	..	..	..	..	39
Indo-European Telegraph De- partment—									
Gross Receipts	41	288	11,80,589	..	..	..	..	..	40
Deduct.—Working Expenses	41-H	291	26,01,497	..	..	..	..	..	41
Net Receipts			-14,20,908	..	..	..	..	..	42
TOTAL			-3,38,181	..	..	..	..	..	43
E.—Debt Services—									
XVI.—Interest	42	107	30,46,538	29,077	77,402	46,40,874	1,57,06,336	16,50,204	44
F.—Civil Administration—									
XVII.—Administration of Justice	48	385	79,874	36,180	1,91,768	16,47,286	17,35,878	18,14,024	45
XVIII.—Jails and Convict Settlements	49	342	2,96,206	4,596	1,35,679	10,61,454	5,49,225	10,46,576	46
XIX.—Police	50	349	3,74,501	10,288	66,616	11,89,074	11,82,454	12,45,362	47
XX.—Ports and Pilotage	51	354	1,058	..	..	2,515	1,97,256	(b) 21,73,960	48
XX (b).—Lighthouses and Lightships	51B	360	6,578	..	..	2,40,210	5,60,652	(c) 3,15,376	49
XXI.—Education	55	378	98,929	48,651	64,089	7,86,769	16,59,092	14,11,468	50
XXII.—Medical	56	385	2,82,114	5,122	86,899	8,47,984	14,28,589	11,76,698	51
XXIII.—Public Health	57	389	3,13,834	52	1,611	2,60,870	12,32,138	1,81,629	52
XXIV.—Agriculture	58	394	22,10,458	15,706	31,814	3,14,841	3,54,585	6,08,464	53
XXV.—Industries	59	400	86,052	..	..	7,86,124	4,307	6,74,795	54
XXVI.—Miscellaneous De- partments	61	411	14,20,051	2,533	1,816	8,80,891	2,31,956	(d) 1,30,989	55
XXVI-A.—Indian Stores Depart- ment	60-A	408	15,93,782	..	..	..	..	..	56
TOTAL			67,13,481	1,18,008	5,30,292	80,17,468	91,88,082	1,07,79,241	57
Carried over			42,10,56,282	23,46,534	77,50,389	25,82,28,997	39,57,46,664	38,09,68,725	58

AMOUNTS received on each Account in the several PROVINCES of *British India* and in *England*
31st March 1930—*contd.*

Item No.	United Provinces	Punjab	Burma	Bihar and Orissa	Central Provinces and Berar	Assam	Coorg	TOTAL, INDIA	ENGLAND (sterling converted into Rs. at 4s. = Rs. 13s.)	Exchange	GRAND TOTAL
	R	R	R	R	R	R	R	R	R	R	R
27	11,70,42,843	6,17,81,534	12,10,24,10	5,57,19,322	5,00,50,695	2,99,77,186	14,88,560	1,91,97,20,717	—16,488	8,100	1,91,97,12,381
28	1,77,90,029	4,53,73,698	9,19,236	88,60,316	8,46,533	..	..	7,59,78,120	...	..	7,59,78,120
29	27,14,358	1,99,38,953	53,07,484	..	39,949	..	...	4,79,52,509	..	..	4,79,52,509
30	2,05,04,987	6,53,12,651	62,76,720	38,60,316	8,86,482	..	..	12,39,30,029	..	...	12,39,30,029
31	78,95,001	2,62,26,590	49,69,268	21,92,424	11,92,104	..	..	5,70,21,338	75,547	536	5,70,97,436
32	1,20,09,986	3,90,86,061	13,08,452	16,77,892	—3,05,622	..	..	6,19,09,296	—75,547	—556	6,06,33,198
33	1,26,223	3,59,362	19,214	1,13,320	2,69,312	46	..	16,65,229	1,196	11	16,66,336
34	..	..	1,56,585	...	10,847	...	..	1,11,32,798	...	..	1,11,32,798
35	1,26,220	3,59,362	1,74,799	1,13,320	2,79,859	406	..	1,27,98,027	1,066	11	1,27,99,194
36	1,27,88,212	3,94,45,423	14,83,251	17,91,212	—25,963	406	..	7,97,07,223	—74,451	—545	7,96,92,327
37	...	..	..	..	..	..	..	11,20,49,633	...	..	11,20,49,633
38	...	..	..	..	..	..	..	11,18,64,906	7,44,855	6,414	11,26,16,175
39	..	..	..	..	..	..	..	10,84,727	—7,44,855	—6,414	8,38,468
40	..	...	..	..	..	..	..	11,80,589	14,02,708	12,717	25,95,314
41	...	...	..	..	..	...	..	26,01,497	176,166	1,488	27,79,171
42	..	..	..	..	..	..	..	—14,20,908	12,26,122	11,229	—1,88,657
43	..	..	..	..	..	..	..	—3,46,181	4,81,267	4,815	1,49,901
44	17,11,505	45,72,888	11,59,089	8,14,954	2,99,652	2,81,273	12,168	3,40,07,700	3,41,68,151	2,42,103	6,84,15,954
45	13,51,671	10,59,208	14,87,611	5,41,223	5,04,325	2,07,315	6,516	1,06,42,859	3,287	20	1,06,46,166
46	7,08,798	5,71,452	7,45,678	7,33,706	3,02,344	82,120	161	62,37,898	..	..	62,37,898
47	1,62,786	1,92,019	13,57,260	2,30,294	2,60,088	2,18,110	27,511	65,06,863	10,840	116	65,17,819
48	..	...	2,57,205	..	..	..	..	26,31,989	..	..	26,31,989
49	...	...	2,27,890	848	...	..	..	13,70,949	..	..	13,70,949
50	10,98,947	15,38,081	8,12,945	7,29,358	5,85,894	3,12,016	12,861	91,44,030	5,914	56	91,50,000
51	2,39,514	7,26,673	3,51,845	2,45,065	78,169	2,02,708	8,708	56,30,003	15,029	198	56,45,170
52	3,01,282	2,11,581	2,36,328	73,416	67,793	97,294	..	30,87,318	2,085	23	30,89,376
53	6,71,603	12,23,670	1,30,188	2,73,285	3,79,431	1,40,293	84	93,54,428	1,386	8	93,55,821
54	1,84,947	1,04,312	8,930	3,13,400	30,144	434	..	21,47,315	..	..	21,47,315
55	86,234	4,86,720	1,97,717	7,010	70,537	18,711	1,480	84,87,245	16,224	167	85,03,636
56	...	...	...	...	...	...	..	15,98,732	...	...	15,98,732
57	48,60,762	60,58,672	57,93,557	31,47,120	22,69,225	12,82,866	57,321	5,87,64,124	54,715	585	5,88,19,364
58	16,62,51,392	11,18,58,517	20,08,60,217	6,14,72,627	5,26,94,809	3,15,41,731	15,58,049	2,09,18,67,688	3,46,11,246	2,54,998	2,12,67,26,927

No. 2.—ACCOUNT of the REVENUE of *India* (both CENTRAL and PROVINCIAL), showing the
for the year ended

HEADS OF REVENUE.	DETAILS OF SUBSIDIARY ACCOUNTS.		India, General (a)	Baluchistan	North-West Frontier Province	Madras	Bombay.	Bengal.	Item No.
	No of account	Page							
Brought forward			₹ 42,10,86,232	₹ 23,46,584	₹ 77,50,789	₹ 25,82,28,997	₹ 39,57,46,664	₹ 38,09,68,725	50
G.—Currency and Mint—									
XXVII.—Currency	62	419	2,18,39,901	1,758	6,794	31,965	59,285	17,370	60
XXVIII.—Mint	63	424	21,74,025	...	...	..	4,33,258	...	61
TOTAL			2,40,13,926	1,758	6,794	31,965	4,92,543	17,370	62
H.—Civil Works—									
XXX.—Civil Works	65	430	14,55,881	64,609	45,443	11,79,783	22,71,588	8,92,661	63
XXXI.—Bombay Development Scheme	66G	445	...	...	..	...	32,58,850	...	64
TOTAL			14,55,881	64,609	45,443	11,79,783	55,30,438	8,92,661	65
J.—Miscellaneous—									
XXXII.—Transfers from Famme Relief Fund	87	631	...	..	...	..	50,43,709	47,212	66
XXXIII.—Receipts in aid of Superannuation.	72 & 72A	477 & 478	3,75,088	19,418	38,984	5,41,080	26,15,511	3,15,878	67
XXXIV.—Stationery and Printing	73	487	38,20,553	4,222	62,230	2,98,084	4,32,365	5,44,959	68
XXXV.—Miscellaneous	74 & 74A	605 & 606	6,30,208	49,728	6,37,273	15,51,565	9,84,208	10,08,582	69
TOTAL			48,64,707	73,368	7,38,487	23,00,670	90,55,793	19,16,581	70
K.—Military Receipts—									
XXXVI.—Army—									
Effective	76A	518	1,96,13,763	..	..	...	...	..	71
Non-Effective	"	"	28,20,682	..	...	...	..	...	72
XXXVII.—Marine	76A	583	14,73,235	..	...	...	...	...	73
XXXVIII.—Military Engineer Services	77	586	56,82,501	..	..	..	...	...	74
TOTAL			2,96,96,181	...	...	..	...	...	75
M.—Extraordinary Items—									
XL.—Extraordinary Receipts	79A	600	1,55,00,000	...	...	...	3,55,983	5,06,250	76
XL-A.—Transfers from Reserve Fund	79C	602	...	...	...	..	...	...	77
TOTAL			1,55,00,000	..	..	...	3,55,983	5,06,250	78
Total Revenue			49,65,17,017	24,86,269	85,41,113	26,18,31,424	41,11,81,371	88,43,01,587	79

(a) See footnote (a) on page 8.

AMOUNTS received on each Account in the several PROVINCES of *British India* and in *England*
31st March 1930—*concl'd.*

Item No.	United Provinces	Punjab	Burma	Bihar and Orissa	Central Provinces and Berar	Assam	Cooch	Total, India	Exchange (including coin, voted into Rs at 4s-10-0d)	Exchange	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
59	18,68,51,892	11,16,58,517	20,08,60,217	6,14,72,027	5,25,93,609	3,15,41,731	15,58,040	2,00,18,68,083	3,46,11,216	2,54,908	2,12,67,29,927
60	24,589	15,920	38,068	4,301	5,261	2,470	68	2,20,48,750	26,89,331	23,436	2,47,61,517
61	...	...	...	...	...	...	...	21,07,283	5	...	26,07,288
62	24,589	15,920	38,008	4,301	5,261	2,470	68	2,46,56,083	26,89,336	23,436	2,78,68,805
63	3,28,863	7,00,682	9,50,943	6,82,022	5,12,327	4,53,745	36,063	95,75,010	218	—2	95,75,226
64	...	...	...	...	...	...	...	32,58,850	...	...	32,58,850
65	3,28,863	7,00,682	9,50,943	6,82,022	5,12,327	4,53,745	36,063	1,28,33,860	218	—2	1,28,34,076
66	...	4,43,890	...	8,00,000	24,14,080	...	...	87,49,841	...	...	87,49,841
67	6,30,697	4,87,282	3,12,686	2,53,528	1,75,311	5,5,196	3,983	58,09,712	4,82,993	3,970	62,96,708
68	4,75,237	3,08,254	1,00,173	2,58,274	75,269	46,291	1,240	64,87,160	40,277	336	65,27,773
69	19,94,642	25,72,687	34,12,268	8,79,057	4,80,851	1,80,763	4,952	1,42,85,732	11,57,739	10,599	1,54,54,070
70	31,09,776	38,12,083	37,85,127	21,06,859	31,25,491	2,32,250	10,184	3,51,31,473	16,81,012	14,905	3,70,27,392
71	...	...	...	...	...	...	...	1,96,13,763	34,36,121	28,609	2,30,78,493
72	...	...	...	...	...	...	...	25,26,682	66,81,094	56,954	95,64,730
73	...	...	...	...	...	...	...	14,73,335	9,705	79	14,83,019
74	...	...	...	...	...	...	...	56,82,501	...	...	56,82,501
75	...	...	...	...	...	...	...	2,95,96,151	1,01,26,920	85,642	3,98,08,743
76	...	78,26,870	2,61,722	...	24,284	...	...	2,89,86,015	33,65,860	29,061	2,73,79,456
77	...	15,00,000	...	...	...	...	...	15,00,000	...	...	15,00,000
78	...	88,26,870	2,61,722	...	31,234	...	...	2,54,81,015	33,65,860	29,061	2,88,79,455
79	16,08,14,120	12,52,11,722	10,53,07,083	6,48,21,709	5,82,70,922	3,22,80,196	16,04,364	2,21,07,66,247	5,24,74,091	4,08,060	2,27,26,48,398

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the REVENUES of INDIA (both CENTRAL and in *England* for the year

HEADS OF EXPENDITURE.	DETAILS OF SUBSIDIARY ACCOUNTS		India General	Baluchistan	North-West Frontier Province	Madras	Bombay	Bengal	United Provinces	Item No.
	No of Account	Page								
A.—Direct Demands on the Revenue—			R	R	R	R	R	R	R	
1.—Customs	14A	96	1,35,845	12,819	14,087	24,99,329	27,32,648	30,81,625	..	1
2.—Taxes on Income	15A	100	91,149	19,497	72,887	8,78,739	16,96,112	10,92,155	7,18,469	2
3.—Salt	16B	104	66,20,711	..	..	20,10,832	34,14,519	3,10,916	..	3
4.—Opium	17B	109	..	..	..	..	..	..	47,59,479	4
5.—Land Revenue	18A	115	2,37,010	3,92,299	4,60,256	26,30,015	66,08,431	45,09,250	92,62,180	5
6.—Excise	19A	121	6,50,410	42,251	5,88,104	45,18,714	48,10,979	22,25,927	18,26,410	6
7.—Stamps	20A	125	20,070	2,837	27,749	7,37,276	2,74,030	6,22,531	3,40,610	7
8.—Forest	21A	131	24,06,609	37,651	8,04,253	43,81,358	43,27,159	15,47,923	32,52,976	8
9.—Registration	22A	135	11,438	3,143	14,449	29,08,057	6,64,382	22,12,653	4,97,052	9
9A.—Scheduled Taxes	22C	137	..	..	..	..	20,731	15,000	..	10
TOTAL			1,01,78,102	5,10,437	19,76,735	2,08,03,320	2,45,48,391	1,55,68,280	2,01,57,176	11
AA.—Forest and other Capital outlay charged to Revenue—										
3A.—Capital Outlay on Salt Works	16C	105	1,12,206	..	..	..	..	..	..	12
8A.—Forest Capital Outlay	21B	132	3,80,884	..	35,966	4,80,699	2,22,021	1,16,684	1,34,433	13
TOTAL			4,19,108	..	35,966	4,80,699	2,22,021	1,16,684	1,34,433	14
B.—Railway Revenue Account—										
10A.—State Railways.—Commercial Lines :—										
Interest on Debt	28	177	16,91,89,861	..	..	..	..	..	7,715	15
Interest on Capital contributed by Companies and Indian States	28	177	4,15,970	..	..	..	..	..	..	16
10B.—State Railways.—Strategic Lines.—Interest on Debt	28	177	1,40,00,273	..	..	..	..	..	..	17
11.—Subsidised Companies	30	181	4,89,199	..	..	..	..	..	5,000	18
12A.—Miscellaneous Railway Expenditure.—Commercial Lines	31A	184	39,53,123	..	..	..	..	..	..	19
12B.—Miscellaneous Railway Expenditure.—Strategic Lines	31A	184	40,864	..	..	..	..	..	..	20
TOTAL			18,82,06,810	..	..	..	..	..	12,715	21
BB.—Railway Capital outlay charged to Revenue—										
13A.—Construction of Railways (charged to Provincial Revenues)	25	155	..	..	..	..	..	..	..	22
C.—Irrigation, etc., Revenue Account—										
14.—Works for which Capital Accounts are kept—										
Interest on Debt	33	215	1,14,143	1,23,143	9,94,435	60,26,845	78,05,632	18,23,008	9,02,724	23
15.—Other Revenue Expenditure financed from Ordinary Revenues	38	263	8,531	1,80,354	4,58,164	53,13,889	18,16,679	13,47,123	4,30,205	24
15 (1).—Other Revenue Expenditure financed from Famine Relief Fund	39	263	..	..	..	..	17,02,204	1,000	..	25
TOTAL			1,22,679	3,03,497	14,52,599	1,13,40,734	1,13,24,005	31,71,131	1,01,23,019	26
Carried over			9,87,51,869	8,18,934	34,65,300	3,25,74,763	3,80,95,017	1,88,56,095	8,04,27,948	27

(a) Adjusted in India General books

PROVINCIAL) showing the AMOUNTS paid on each ACCOUNT in the several PROVINCES of *British India* ended 31st March 1930.

Item No.	Punjab	Burma	Bihar and Orissa	Central Provinces and Berar	Assam	Coorg	TOTAL INDIA.	England (Sterling converted into Rs. at 4s=Rs. 1, 1/2)	Exchange	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R
1	22,693	11,42,042	21,893	..	..	..	96,12,726	1,37,437	1,155	97,51,318
2	7,15,040	8,82,831	3,74,152	3,78,650	1,12,928	1,895	70,34,804	1,48,879	1,249	71,84,932
3	..	1,58,155	76,270	..	1,130	..	1,25,92,533	1,02,948	845	1,26,96,326
4	..	..	..	..	..	..	47,59,479	1,20,809	896	48,81,273
5	40,87,314	62,34,937	25,72,593	28,91,260	20,55,281	82,712	4,22,32,478	4,13,49	3,493	4,26,45,140
6	13,72,556	23,45,607	18,33,809	11,42,647	9,14,893	11,419	2,17,77,561	1,39,667	1,163	2,19,18,391
7	3,45,759	1,59,620	2,52,810	1,69,685	93,619	2,504	30,49,180	31,977	288	30,81,395
8	24,73,215	7,401,008	7,61,700	38,68,356	20,42,364	2,21,165	3,81,21,897	16,18,004	13,453	3,47,53,851
9	99,107	1,88,850	6,48,919	2,22,761	1,74,495	1,687	76,48,773	9,628	79	76,56,480
10	..	3,469	..	..	..	..	39,200	..	..	39,200
11	91,15,687	1,81,16,629	65,41,072	86,68,359	53,64,645	3,21,662	14,18,56,101	27,23,587	22,618	14,46,11,308
12	..	..	..	..	..	..	1,12,206	..	..	1,12,206
13	4,95,251	8,02,508	1,40,596	1,11,550	1,77,310	90,282	30,94,195	27,970	164	31,22,329
14	4,95,251	8,02,508	1,40,596	1,11,550	1,77,310	90,282	32,06,401	27,970	164	32,34,535
15	..	..	..	..	48,274	..	16,91,95,370	10,69,68,236	7,94,731	27,69,58,357
16	..	..	..	..	..	..	4,15,070	1,31,71,784	1,06,289	1,36,94,043
17	..	..	..	..	..	..	1,40,00,273	..	..	1,40,09,273
18	..	..	..	..	8,911	..	1,53,110	..	..	4,53,110
19	..	..	..	..	2,197	..	39,65,520	13,97,027	10,008	53,64,155
20	..	..	..	..	..	..	40,864	..	..	40,864
21	..	..	..	..	50,382	..	18,80,78,907	12,15,37,947	9,11,928	31,05,28,782
22	..	..	..	..	..	..	..	..	..	..
23	1,26,13,904	22,25,617	20,45,807	26,80,488	..	..	4,61,45,751	..	..	4,61,45,751
24	8,00,793	9,37,149	8,03,964	3,27,680	90,088	10,938	1,20,23,556	9,29,617	7,800	1,29,63,133
25	..	..	..	..	..	..	17,03,294	..	..	17,03,294
26	1,34,14,607	31,62,663	23,40,861	30,08,177	90,088	10,938	5,98,74,601	9,29,617	7,800	6,08,12,166
27	2,30,25,635	2,30,81,803	9,92,185	1,17,88,086	56,91,435	4,22,382	39,30,26,100	12,52,18,121	9,12,370	51,91,86,791

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the REVENUES of INDIA (both CENTRAL and in *England* for the year

HEADS OF EXPENDITURE.	No. of account	Part	India General	Bombay	North-West Frontier Province	Afghanistan	Bombay	Bengal	United Provinces.	Item No.
			R	R	R	R	R	R	R	
Brought forward			19,87,51,650	8,1,084	34,65,200	825 17,759	3,60,95,017	1,84,56,095	3,01,27,340	28
CC.—Irrigation, etc., Capital Outlay charged to Revenue—										
16.—Construction of Irrigation, etc. Works—										
B.—Financed from Ordinary Revenues	24	220		1,03,377	53,450	11,05,381		2,41,602	3,64,410	29
TOTAL				1,03,377	53,450	11,05,381		2,41,602	3,64,410	30
D.—Posts and Telegraphs Revenue Account—										
17.—Posts and Telegraphs—										
Interest on Debt—										
Indian Posts and Telegraphs Department	30	268	65,77,80							31
Indo-European Telegraph Department	41	288	5,51,778							32
TOTAL			71,29,667							33
DD.—Posts and Telegraphs Capital Outlay charged to Revenue—										
18.—Indian Posts and Telegraphs Department	39	268	11,66,936							34
Indo-European Telegraph Department	41	288	7,3,297							35
TOTAL			11,34,630							36
E.—Debt Services—										
19.—Interest on Ordinary Debt	2A & 43	302	10,43,98,077	3,60,581	1,67,296	1,87,89,463	10,94,64,184	20,11,530	2,00,51,297	37
Induct.—Amount chargeable to—										
Railways	43A	304	18,31,68,197						7,715	38
Irrigation	43A	304	1,14,148	1,23,113	9,94,485	60,27,107	1,18,76,463	19,99,418	96,92,724	39
Posts and Telegraphs	43A	304	72,90,445							40
Forests	43A	304	91,609		18,892	1,38,930	95,594	39,551	64,194	41
Salt Department	43A	304	4,38,371							42
Provincial Loans Fund	42A	302	6,19,72,177							43
Vizagapatam Port	43A	304	9,79,205							44
Hydro Electric Scheme Bombay Development scheme	43A	304				53,716				45
Other Government Commercial Undertaking	43A	304					23,64,824			46
Remainder chargeable to Ordinary Debt	43A	304				2,51,279	5,29,303			47
20.—Interest on other Obligations	44	311	5,57,06,137	19,004	58,043	24,18,126	2,06,436	21,13,999	17,40,153	48
21.—Appropriation for Reduction or Avoidance of Debt	45	315	5,73,73,000			20,50,176	14,09,107	6,78,862	22,00,000	49
TOTAL			5,05,14,478	2,05,142	7,89,088	1,86,70,724	9,81,13,544	36,05,812	1,51,35,843	51
F.—Civil Administration—										
22.—General Administration	46	325	1,16,25,053	1,63,030	19,04,400	2,44,27,983	2,25,75,026	1,24,37,145	1,48,72,040	52
23.—Audit	47	332	37,17,990			8,08,062	12,41,703	8,97,870	8,73,229	53
24.—Administration of Justice	48A	337	5,21,523	72,549	7,70,761	95,73,173	75,40,320	1,07,36,090	78,00,960	54
25.—Jails and Convict Settlements	49A	345	31,38,007	1,20,080	8,23,417	70,60,020	24,86,898	34,45,129	43,14,005	55
26.—Police	50A	351	25,40,472	11,72,246	20,41,362	1,98,33,071	1,82,63,780	2,10,09,088	1,71,50,150	56
27.—Posts and Pilotage	51B	355	62,057			30,341	5,57,071	20,94,876		57
27A.—Lighthouses and Light ships.	51F	360	8,78,188				1,24,048	19,521		58
28.—Ecclesiastical	52	364	5,87,761	25,423	81,281	2,11,780	8,57,345	1,87,308	8,20,837	59
Carried over			2,20,87,031	15,63,253	65,28,210	5,00,076	5,31,05,204	6,08,57,944	4,47,13,876	60
			17,01,77,457	11,82,053	27,20,671	5,28,50,858	13,14,8,561	2,27,63,009	4,51,98,757	61

(e) Includes Rs. 15,89,980 adjusted to India General books.

PROVINCIAL) showing the AMOUNTS paid on each ACCOUNT in the several PROVINCES of *British India* ended 31st March 1930—*contd.*

Item No.	Punjab	Burma	Bihar and Orissa	Central Provinces and Berar	Assam	Cooch	Total India	Paid Land (Sterling converted into Rs. at 4s. 6d. Rs 1 = 1s.)	Exchange.	GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28	2,20,25,645	2,20,81,508	90,32,135	1,17,88,006	56,71,125	4,22,872	39,70,261.6	12,52,18,121	9,42,570	51,91,80,791
29	...	4,43,912	—782	68,356	...	...	16,54,086	...	...	16,54,086
30	...	4,40,912	—782	68,356	...	...	16,54,086	...	...	16,54,086
31	...	...	...	...	...	...	65,77,980	...	...	65,77,980
32	...	...	...	...	...	...	5,51,978	...	...	5,51,978
33	...	...	...	...	...	...	71,29,067	...	...	71,29,067
34	...	...	...	...	...	...	11,66,976	...	...	11,66,930
35	...	...	...	...	...	...	—33,107	4,607	40	—28,581
36	...	...	...	...	...	...	11,33,640	4,687	49	11,38,855
37	1,60,69,185	47,60,325	32,77,879	3,91,129	1,20,277	3,192	22,58,811.02	18,91,21,057	13,88,656	47,03,44,174
38	...	...	...	...	...	...	18,73,19,186	10,69,63,236	7,94,731	29,09,92,153
39	1,26,13,901	22,25,517	20,45,897	26,50,186	...	...	5,03,93,214	...	...	5,03,93,244
40	...	...	...	...	...	...	7,10,045	...	...	72,50,445
41	90,600	1,85,024	14,353	1,90,757	25,791	8,477	9,13,719	...	...	9,11,749
42	...	...	...	...	...	...	4,38,371	...	...	4,33,371
43	...	...	...	...	...	...	6,19,72,177	...	...	6,19,72,177
44	...	...	...	...	...	...	9,79,205	...	...	9,79,205
45	6,51,672	...	...	...	...	...	7,63,388	...	...	7,08,388
46	...	...	...	...	...	...	23,64,823	...	...	23,64,823
47	1,05,098	11,57,761	...	...	...	...	30,44,181	...	...	20,14,881
48	35,01,005	11,64,020	11,07,686	8,20,884	53,210	—3,185	2,44,90,510	8,21,55,821	5,93,624	5,82,59,235
49	10,69,503	6,05,472	9,90,788	7,71,917	1,84,017	18,913	6,83,10,848	3,40,651	3,575	6,86,55,077
50	6,55,367	4,10,374	15,360	2,10,78	...	...	6,68,39,433	...	...	6,68,39,433
51	52,26,777	22,10,006	22,33,843	18,18,779	5,89,237	18,700	11,07,50,771	8,24,96,475	5,97,499	19,38,53,745
52	1,11,28,804	1,07,14,639	70,93,730	67,24,361	27,92,004	1,38,203	12,56,57,149	1,26,81,703	1,07,087	13,98,42,836
53	8,88,847	9,07,443	4,66,073	3,57,562	2,91,944	...	98,89,783	3,21,631	2,695	1,01,63,900
54	50,28,070	66,46,822	39,38,924	31,74,403	11,56,605	58,504	5,76,31,994	17,05,889	14,685	5,98,52,568
55	42,76,179	32,70,558	18,96,080	9,82,570	5,11,642	11,251	2,82,02,811	3,26,800	2,754	2,85,31,974
56	1,21,42,022	1,56,37,711	82,74,897	80,66,810	27,73,400	1,00,047	12,77,70,645	29,57,306	24,647	13,07,82,668
57	...	10,55,150	...	...	42,048	...	38,41,742	2,97,214	2,261	41,41,117
58	...	2,81,113	6,187	...	...	...	13,81,681	6,102	51	13,87,834
59	2,75,455	1,27,028	70,053	96,006	16,831	288	23,23,896	8,22,732	6,683	31,02,311
60	3,42,94,777	3,85,86,964	2,16,77,753	1,74,01,713	75,15,474	3,08,298	33,76,54,601	1,91,40,046	1,60,963	37,68,64,610
61	2,82,52,412	2,47,98,781	1,12,66,193	1,86,76,221	62,30,802	4,89,642	51,37,08,568	20,77,19,263	15,40,118	72,29,62,944

No. 3 ACCOUNT of the EXPENDITURE chargeable on the REVENUES OF INDIA (both CENTRAL and and in England for the

HEADS OF EXPENDITURE	DETAILS OF SUBSIDIARY ACCOUNTS		India, General	Baluchistan	North-West Frontier Province	Madras.	Bombay	Bengal.	United Provinces	Item No
	No of account	Page	R	R	R	R	R	R	R	
Brought forward			17,04,70,837	11,82,958	27,29,671	5,23,50,858	13,14,08,561	2,27,63,009	4,51,98,750	62
F.—Civil Administration—contd			2,30,87,031	15,63,293	65,26,210	5,80,03,069	5,31,05,204	5,08,57,944	4,47,43,831	63
29.—Political	53	369	87,42,277	15,63,97	24,37,502	2,90,476	17,34,997	48,060	1,02,865	64
29A.—Frontier Watch and Ward	53A	371		37,20,444	1,45,24,352					65
30.—Scientific Departments	54	375	82,21,849	10,585	4,724	8,15,590	84,026	26,600	30,388	66
31.—Education	55A	383	20,23,967	3,55,293	19,76,991	2,61,08,428	2,06,44,171	1,43,63,520	2,07,79,479	67
32.—Medical	56A	387	20,34,755	3,15,763	6,10,004	88,08,598	54,29,915	55,06,50	36,44,337	68
33.—Public Health	57A	391	14,72,291	17,551	1,05,299	30,88,032	30,36,337	4,35,45,185	26,57,959	69
34.—Agriculture	58A	397	41,37,14	1,31,107	1,92,271	41,42,512	20,42,556	25,31,088	34,60,712	70
35.—Industries	59A	403	2,37,140			25,64,663	1,06,020	12,32,529	14,11,735	71
36.—Aviation	60	406	17,63,593							72
37.—Miscellaneous Departments	61A	413	11,80,683	21,740	2,559	26,84,272	4,99,969	1,32,02,567	9,23,25	73
37-A.—Indian States Department	60B	409	19,89,647							74
TOTAL			5,30,93,413	76,99,833	2,64,87,692	10,00,51,570	8,76,88,193	7,84,73,841	7,69,84,621	75
FF.—Civil Administration—Capital Outlay charged to Revenue—										
35-A.—Capital outlay on Industrial Development met from Revenue	59B	404	...	...	...	...	...	...	...	76
G.—Currency and Mint—								(a)		
88.—Currency	62A	421	10,65,887	1,580	3,299	3,20,959	10,74,210	82,221	3,18,564	77
39.—Mint	63	424	10,13,246				18,43,287			78
TOTAL			20,78,583	1,580	3,299	3,20,959	29,19,497	82,221	3,18,564	79
H.—Civil Works—										
41.—Civil Works	65	433	1,82,87,656	15,48,988	38,04,683	1,82,82,675	1,19,00,380	1,04,52,679	70,01,996	80
41 C.—Interest on Capital outlay on Hydro Electric scheme	66F	447	...			53,716			...	81
42.—Bombay Development Scheme	66H	447	...				28,15,812		...	82
TOTAL			1,82,87,656	15,48,988	38,04,683	1,83,36,391	1,47,16,192	1,04,52,679	70,01,996	83
HH.—Capital outlay on Civil Works etc. charged to Revenue—										
41 A.—Capital Expenditure on Civil Works met out of Extraordinary Receipts	69	461	...					...	...	84
J.—Miscellaneous—										
43.—Famine—										
A.—Famine Relief	70	467	525	...		182	5,06,628	46,212	8,64,588	85
B.—Transfers to Famine Relief Fund	87	634		...		2,09,818			7,35,337	86
44.—Territorial and Political Pen- sions.	71	473	1,52,214	37,590	52,875	5,45,324	3,70,870	6,47,116	6,49,617	87
45.—Superannuation Allowances and Pensions	72B & 73C	481 & 489	86,74,320	76,494	4,80,120	57,89,497	73,54,798	59,79,638	57,23,167	88
46.—Stationery and Printing	73A & 73B	491 & 491	43,83,231	1,222	1,23,041	10,44,970	14,15,059	23,47,258	18,67,512	89
47.—Miscellaneous	74B & 74C	507 & 509	27,67,778	2,62,422	80,080	4,66,556	7,21,507	2,93,710	18,98,765	90
TOTAL			9,29,26,278	3,77,668	7,59,905	90,46,336	1,04,64,862	93,11,925	1,12,39,476	91
JJ.—Miscellaneous—Capital Outlay charged to Revenue—										
45A.—Commutations of pensions financed from Ordinary Revenue	72D	484	4,19,659	...	...	8,52,247	...	26,36,444	...	92
K.—Military Services—										
48.—Army—										
Effective	76B	519	38,88,19,423	...	...	...	...	...	...	93
Non-effective	753	519	8,54,38,591	...	...	...	...	...	...	94
49.—Marine	76B	584	61,72,732	...	...	...	...	...	...	95
50.—Military Engineer Services	77A	587	4,64,72,604	...	...	...	...	...	...	96
50A.—Transfers to Military Reserve Fund	77E	694	13,41,222	...	...	...	...	...	...	97
TOTAL			14,72,44,470	...	...	...	...	...	...	98
M.—Extraordinary Items—										
52.—Extraordinary Payments	59B	601	6,062	...	...	...	...	...	...	99
Total Expenditure charged against Revenue			6,51,79,978	1,08,11,022	3,86,81,250	18,69,59,811	25,01,97,805	12,87,20,082	18,87,43,387	100

(a) Adjusted in India General books.

(b) Includes Rs 38 adjusted in India General books.

PROVINCIAL) showing the AMOUNTS paid on each ACCOUNT in the several PROVINCES of *British India* year ended 31st March 1930—*conold*.

Item No.	Punjab.	Burma.	Dihali and Orissa.	Central Provinces and Berar.	Assam.	Cooch.	TOTAL INDIA.	ENGLAND, Sterling (converted into Rs at £1 = Rs 12 1/2)	Exchange.	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R
62	2,82,52,412	2,47,38,781	1,12,65,196	1,36,76,221	62,80,652	4,88,642	51,37,03,563	20,77,19,263	13,40,118	72,20,62,944
63	3,42,94,777	3,56,39,904	2,16,07,753	1,74,01,113	73,15,474	3,08,233	35,75,54,691	1,91,49,046	1,60,968	37,68,64,610
64	10,60,043	2,70,630	1,25,003	59,451	2,00,086	..	1,46,81,467	14,98,146	11,550	1,61,91,163
65	...	65,41,926	..	...	20,52,109	...	2,68,37,121	94,207	801	2,69,34,129
66	26,070	56,434	43,582	17,144	11,933	..	88,52,510	11,28,347	9,179	99,90,833
67	1,71,18,017	1,25,80,424	90,50,451	56,81,759	82,76,520	1,54,370	13,42,03,390	16,67,688	13,308	13,58,78,91
68	48,86,010	47,39,273	28,30,530	14,30,751	13,58,297	84,700	4,17,16,192	21,01,095	17,073	4,38,64,200
69	25,80,994	1,89,776	21,65,024	6,13,375	8,41,107	13,124	2,16,40,282	6,35,421	5,387	2,23,31,000
70	57,72,915	21,93,858	15,05,733	18,49,623	7,00,172	23,348	2,98,31,182	9,14,757	7,684	3,07,59,737
71	14,15,176	3,49,888	10,46,559	8,10,824	2,14,707	..	88,84,577	4,41,291	3,181	93,36,349
72	..	..	..	..	..	..	17,04,593	2,26,240	1,879	19,91,712
73	1,21,784	3,24,154	37,833	1,36,517	33,127	1,102	54,80,772	2,24,053	1,885	56,05,660
74	..	..	..	..	..	..	19,89,047	60,497	567	20,50,111
75	6,72,25,789	6,00,84,780	3,84,62,348	2,75,49,317	1,62,98,243	5,84,939	61,81,83,384	2,81,71,193	2,31,707	68,18,88,484
76	86,930	...	...	...	..	..	86,930	...	..	86,930
77	2,42,909	2,65,680	84,188	32,199	39,213	1,711	35,23,350	9,12,384	7,425	44,43,167
78	..	..	..	..	..	..	28,68,553	1,17,812	980	29,7,834
79	2,42,000	2,85,680	84,188	32,499	30,213	1,741	68,81,888	10,30,108	8,416	74,20,404
80	1,67,80,255	2,26,86,161	86,80,994	81,98,226	77,72,139	3,97,731	13,47,54,868	30,17,415	24,891	13,77,97,169
81	..	..	..	..	..	..	53,716	...	...	53,716
82	..	..	..	..	..	..	28,15,812	...	...	28,15,812
83	1,67,80,255	2,26,86,161	86,80,994	81,98,226	77,72,139	3,97,731	13,76,24,891	30,17,415	24,891	14,06,66,697
84	15,89,470	..	..	..	..	..	15,89,470	...	..	15,89,470
85	4,48,880	2,64,992	2,433	24,14,000	2,69,141	...	48,92,571	487	-2	48,93,056
86	..	..	..	..	..	..	10,85,155	...	...	10,85,155
87	60,594	1,42,361	38,984	3,63,838	7,043	600	30,76,861	1,21,771	980	31,99,099
88	25,89,461	34,91,708	28,03,550	18,49,259	7,76,331	40,246	3,27,80,538	3,46,18,702	2,79,411	6,78,78,651
89	10,96,141	9,52,602	8,41,189	6,26,419	4,33,834	20,601	1,55,50,618	17,98,376	15,526	1,78,50,520
90	21,15,238	36,67,500	2,97,538	34,24,600	4,79,771	28,975	1,66,04,720	19,11,551	14,214	1,84,80,486
91	63,03,294	85,19,458	34,83,674	86,79,676	19,55,910	90,518	7,35,89,968	3,84,45,587	3,10,109	11,25,95,959
92	..	..	2,24,506	..	..	12,121	41,44,987	...	...	41,44,987
93	..	..	..	..	..	..	35,88,19,431	8,91,84,999	7,41,677	44,87,46,091
94	..	..	..	..	..	..	8,51,88,581	4,98,97,621	3,95,340	8,55,81,552
95	..	..	..	..	..	..	31,72,732	80,64,857	24,568	82,62,152
96	..	..	..	..	..	..	4,64,72,604	4,51,444	3,778	4,69,27,726
97	..	..	..	..	..	..	13,41,222	...	...	13,41,222
98	..	..	..	..	..	..	44,72,44,470	14,28,95,915	11,65,358	59,08,08,748
99	..	27,948	..	..	..	..	84,010	...	..	34,010
100	12,04,98,050	12,42,27,114	6,23,00,856	5,81,34,939	3,22,82,156	15,23,692	1,83,81,83,201	42,07,82,869	32,82,598	2,26,21,98,688

No. 4 A.—STATEMENT showing the DISTRIBUTION of REVENUE in *England* for the
for *India* and (2) amongst the CENTRAL

HEADS OF REVENUE.	TOTAL.	TOTAL DISTRIBUTED BETWEEN			
		Secretary of State	High Commissioners.	Central Government.	Government of Madras.
A.—Principal Heads of Revenue—	£	£	£	£	£
II.—Taxes on Income	341	...	341	341	...
V.—Land Revenue	187	..	187	175	12
VIII.—Forest	550	...	550	6	28
IX.—Registration	1	...	1	...	...
TOTAL	1,079	...	1,079	522	40
B.—Railways—					
XI.—A—State Railways—					
Commercial Lines—					
Gross Receipts	48,236	48,236	...	48,236	...
Deduct—Working Expenses	395,668	30,903	364,765	395,668	...
Net Receipts	—347,432	17,333	—364,765	(a) —347,432	...
XII.—Subsidised Companies	345,121	345,121	...	345,121	...
TOTAL	—2,311	362,454	—364,765	—2,311	...
C.—Irrigation, etc.—					
XIII.—Gross Receipts . . . . .	...	...	...	...	...
Deduct—Working Expenses	5,666	...	5,666	1	...
Net Receipts	—5,666	...	—5,666	—1	...
XIV.—Works for which no Capital Accounts are kept	82	...	82	...	...
TOTAL	—5,584	...	—5,584	—1	...
D.—Posts and Telegraphs—					
XV.—Posts and Telegraphs—					
Indian Posts and Telegraphs Department—					
Gross Receipts . . . . .	...	...	...	...	...
Deduct—Working Expenses	55,864	26,184	29,650	55,864	...
Net Receipts	—55,864	—26,184	—29,650	—55,864	...
Indo-European Telegraph Department—					
Gross Receipts	105,173	105,173	...	105,173	...
Deduct—Working Expenses	13,214	4,320	8,894	13,214	...
Net Receipts	91,959	100,853	—8,894	91,959	...
TOTAL	36,095	74,699	—38,574	36,095	...
E.—Debt Services—					
XVI.—Interest	2,562,461	2,562,461	...	2,562,461	...
Carried over	2,591,740	2,999,584	—407,844	2,593,786	40

year ended the 31st March 1930 (1) between the SECRETARY of STATE and the HIGH COMMISSIONER and PROVINCIAL GOVERNMENTS in *India*.

DISTRIBUTION OF TOTAL AMONGST

[illegible]

No. 4-A.—STATEMENT showing the DISTRIBUTION OF REVENUE in *England* for the COMMISSIONER for *India* and (2) amongst the CENTRAL

HEADS OF REVENUE.	TOTAL.	TOTAL DISTRIBUTED BETWEEN			
		Secy of State	High Commissioner.	Central Government.	Government of Madras
	£	£	£	£	£
Brought forward	2,591,740	2,099,584	—407,844	2,590,768	40
F.—Civil Administrations—					
XXVII.—Administration of Justice	247		247	...	...
XIX.—Police	813	53	760	90	207
XXI.—Education	444	...	444	77	...
XXII.—Medical	1,127	400	667	460	332
XXIII.—Public Health	152	20	132	...	...
XXIV.—Agriculture	104	...	104	...	...
XXVI.—Miscellaneous Departments	1,217	4	1,213	1,217	...
TOTAL	4,104	537	3,567	1,844	539
G.—Currency and Mint—					
XXVII.—Currency	201,700	201,679	21	201,700	...
H.—Civil Works—					
XXX.—Civil Works	17	...	17	—96	...
J.—Miscellaneous—					
XXXIII.—Receipts in aid of Superannuation	36,224	11,870	24,348	33,658	97
XXXIV.—Stationery and Printing	3,021	299	2,722	2,550	87
XXXV.—Miscellaneous	36,830	15,210	71,620	36,715	...
TOTAL	126,075	27,385	98,690	122,924	184
K.—Military Receipts—					
XXXVI.—Army—					
Effective	257,709	227,364	30,345	257,709	...
Non-Effective	501,062	486,809	14,273	501,082	...
XXXVII.—Marine	728	671	57	728	...
TOTAL	759,519	714,844	44,675	759,519	...
M.—Extraordinary Items—					
XL.—Extraordinary Receipts	252,402	245,174	7,228	252,402	...
TOTAL REVENUE	3,935,557	4,189,203	—253,643	3,935,030	763
Distribution of total between { Secretary of State	4,189,203	4,189,203	...	4,188,815	53
{ High Commissioner	—253,646	...	—253,616	—253,756	710

year ended the 31st March 1930 (1) between the SECRETARY of STATE and the HIGH and PROVINCIAL GOVERNMENTS in *India—concl'd*

DISTRIBUTION OF TOTAL AMOUNT

Government of Bombay	Government of Madras	Government of United Provinces	Government of Punjab	Government of Burma	Government of Bihar and Orissa	Government of Central Provinces and Berar	Government of Assam	Government of Coorg	Shan States Federation
£	£	£	£	£	£	£	£	£	£
79	—581	...	—4,887	—7	—185	3	..	513	...
...	...	..	10	...	...	193	11	...	...
100	...	379	...	...	...	37	...	...	...
...	14	...	265	...	...	...	...	46	42
...	11	..	..	196	28	102	...	...	...
45	...	3	...	103	..	...	...	...	...
...	...	...	104	...	...	..	...	...	...
...
146	25	382	379	290	26	335	41	46	42
...
...
...	...	7	101	2	..	3	...	...	...
496	228	1,517	...	120	44	52	17	...	...
45	135	49	37	34	59	13	5	1	...
...	24	34	...	52	...	5	...	...	...
541	387	1,600	37	206	103	70	22	1	...
...
...
...
...
766	—189	1,989	—4,370	500	—57	411	63	560	42
36	...	189	...	110	...	...	...	...	...
730	—169	1,800	—4,370	390	—57	411	63	560	42

No. 4 B.—STATEMENT showing the DISTRIBUTION of EXPENDITURE in *England* for the COMMISSIONER for India and (2) amongst the CENTRAL

HEADS OF EXPENDITURE.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN				
		Secretary of State.	High Commissioner.	Central Government.	Government of Madras.	Government of Bombay.
	£	£	£	£	£	£
A.—Direct Demands on the Revenue—						
1.—Customs	10,808	217	10,091	10,808	...	...
2.—Taxes on Income	11,166	1,260	9,906	11,166	...	...
3.—Salt	7,721	...	7,721	7,721	...	...
4.—Opium	9,067	...	9,067	9,067	...	...
5.—Land Revenue	30,987	2,919	28,068	44	3,068	4,067
6.—Excise	10,475	...	10,475	860	4,988	2,668
7.—Stamps	2,399	.	2,398	2,216	181	51
8.—Forest	121,350	7	121,343	15,768	14,722	9,882
9.—Registration	722	...	722	...	...	712
TOTAL .	204,194	4,408	199,791	56,650	22,604	16,875
AA.—Forest and other Capital Outlay Charged to Revenue.						
8A.—Forest Capital Outlay	2,008	...	2,008	2,098	...	...
B.—Railway Revenue Account—						
10A.—State Railways.—						
Commercial Lines—						
Interest on Debt	8,022,618	8,022,618	...	8,022,618	...	...
Interest on Capital contributed by Companies and Indian States	987,884	987,884	...	987,884	...	...
12A.—Miscellaneous Railway Expenditure—						
Commercial Lines	104,844	9,482	94,862	104,844	...	...
TOTAL .	9,115,346	9,020,494	94,862	9,115,346	...	...
C.—Irrigation—						
15.—Other Revenue expenditure financed from ordinary Revenues	69,721	84	69,687	4,041	1,411	180
DD.—Posts and Telegraphs Capital Outlay charged to Revenue—						
18.—Capital Outlay on Posts and Telegraphs—						
Indo-European Telegraph Department	350	350	...	350	...	...
E.—Debt Services—						
19.—Interest on Debt other than that charged to Railways	6,161,687	6,161,687	...	6,161,687	...	...
20.—Interest on other Obligations	25,549	25,549	...	25,549	...	...
TOTAL .	6,187,236	6,187,236	...	6,187,236	...	...
Carried over .	15,578,945	15,212,607	366,438	15,365,721	24,315	17,085

year ended the 31st March 1930 (1) between the SECRETARY of STATE and the HIGH and PROVINCIAL GOVERNMENTS in *India*.

DISTRIBUTION OF TOTAL AMONGST

Government of Bengal.	Government of United Provinces	Government of Punjab	Government of Burma	Government of Bihar and Orissa	Government of Central Provinces and Berar	Government of Assam	Government of Coorg	Shan States Federation
£	£	£	£	£	£	£	£	£
...
...
...
...
3,528	10,334	1,293	4,979	2,696	486	497	..	...
443	...	48	408	335	775	365	..	..
...
5,348	12,528	6,490	40,048	3,289	6,475	5,976	375	999
...	...	...	10	..	..	..	..	..
9,319	22,862	7,831	45,535	6,270	7,726	6,838	375	999
..
...
...
...
...
3,983	5,109	34,252	10,665	2,896	7,249	..	...	...
...
...
...
...
13,257	27,971	42,083	56,200	9,166	14,985	6,838	375	569

No. 4-B.—STATEMENT showing the DISTRIBUTION OF EXPENDITURE in *England* for the COMMISSIONER for India and (2) amongst the CENTRAL

HEADS OF EXPENDITURE.	TOTAL.	DISTRIBUTION OF TOTAL EXPENDITURE				
		Secretary of State	High Commissioner.	Central Government	Government of Madras	Government of Bombay.
	£	£	£	£	£	£
Brought forward	15,578,945	15,212,507	36,438	15,365,731	24,315	17,085
F.—Civil Administration—						
22.—General Administration	951,135	183,870	517,250	569,027	50,000	36,074
23.—Audit	24,122	6,123	17,006	24,122	..	..
24.—Administration of Justice	127,012	5,086	122,856	8,050	17,595	14,419
25.—Jails and Convict Settlements	29,473	1,520	22,044	5,032	4,618	2,847
26.—Police	224,052	2,304	221,158	13,514	28,800	62,433
27.—Ports and Pilotage	22,291	732	21,559	21,573	..	..
27(1).—Light Houses and Light ships	458	..	458	458	..	..
28.—Ecclesiastical	61,705	85	61,320	61,705	..	..
29.—Political	112,361	20,063	82,303	112,361	..	..
29A.—Frontier Watch and Ward	7,066	1,078	5,988	7,066	..	..
30.—Scientific Departments	84,626	6,022	77,694	83,437	1,037	..
31.—Education	124,177	250	124,218	4,719	16,951	12,711
32.—Medical	137,582	4,220	153,353	14,591	37,948	15,317
33.—Public Health	47,656	4,038	43,618	10,741	7,204	5,418
34.—Agriculture	70,812	137	70,675	10,032	6,847	3,742
35.—Industries	33,322	..	33,322	3,330	11,110	248
36.—Aviation	16,068	3,454	13,614	16,068	..	..
37.—Miscellaneous Departments	16,804	4,372	13,132	7,113	1,875	402
37A.—Indian Stores Department	4,987	..	4,987	4,987	..	..
TOTAL	2,112,830	203,095	1,908,814	970,158	184,686	124,231
G.—Currency and Mint—						
38.—Currency	68,429	..	68,429	68,429	..	..
39.—Mint	8,826	6	8,880	8,826	..	..
TOTAL	77,265	6	77,259	77,265	..	..
H.—Civil Works—						
41.—Civil Works	226,306	602	225,701	4,754	20,003	25,880
J.—Miscellaneous—						
43.—Famine—						
A.—Famine Relief	36	..	36	26	..	..
44.—Territorial and Political Pensions	9,133	9,133	..	9,133	..	..
45.—Superannuation Allowances and Pensions	2,596,403	676,456	1,919,947	1,778,593	37,035	122,767
46.—Stationery and Printing	134,608	4,011	130,492	65,248	27,741	11,160
47.—Miscellaneous	143,366	118,402	24,064	141,672	11	270
TOTAL	2,888,441	808,002	2,075,430	1,904,672	124,767	134,196
Carried over	20,878,796	16,225,112	4,653,684	18,421,870	30,5781	201,222

year ended the 31st March 1930 (1) between the SECRETARY of STATE and the HIGH and PROVINCIAL GOVERNMENTS in *India—contd.*

DISTRIBUTION OF TOTAL AMONGST

Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Shan States Federation.
£	£	£	£	£	£	£	£	£
13,267	27,471	42,088	56,201	9,166	14,985	6,888	375	199
50,585	57,810	34,561	67,080	31,044	32,953	17,781	440	3,221
	
24,850	17,088	6,370	18,125	13,110	7,146	1,164	...	...
2,506	2,016	1,158	3,448	2,596	222	...	...	...
33,489	30,699	16,221	30,217	16,866	13,024	8,659	...	100
...	...	...	716	...	...	...	...	...
...
...
...
...	...	...	153	...	...	...	...	...
17,763	15,098	8,875	22,529	12,572	10,011	3,416	37	900
22,673	12,836	11,783	15,012	12,670	6,763	3,798	829	362
3,606	6,768	7,012	2,018	2,677	316	1,834	...	...
5,651	9,274	14,186	9,304	3,854	6,431	891	...	...
7,791	2,874	2,106	938	4,604	...	321	...	...
...
3,392	...	300	2,444	848	318	22	...	...
...
172,306	154,153	105,072	171,933	100,641	77,184	37,886	1,306	3,983
...
...
...
9,079	8,972	13,770	115,224	5,508	6,796	4,243	206	1,897
...	10	...	...	...	...	...	...	...
...
111,313	113,602	128,635	102,292	52,667	60,017	30,519	963	...
4,157	1,006	4,426	13,658	6,213	855	40	...	...
28	20	820	193	5	380	12	...	...
115,498	114,688	131,881	116,148	53,885	61,202	30,511	163	...
3,10,140	305,734	202,806	459,505	174,195	120,167	79,536	2,949	6,789

No. 4 B.—STATEMENT showing the DISTRIBUTION of EXPENDITURE in *England* for the COMMISSIONER for India, and (2) amongst the CENTRAL

HEADS OF EXPENDITURE.	TOTAL	DISTRIBUTION OF TOTAL BETWEEN			
		Secretary of State	High Commissioner	Central Government	Government of Madras.
	£	£	£	£	£
Brought forward	20,878,796	16,226,112	4,653,684	18,421,870	363,781
K.—Military Services—					
48.—Army—					
Effective	6,688,874	4,058,326	2,630,548	6,688,874	..
Non-effective	3,727,322	3,665,409	61,913	3,727,322	..
49.—Marine	229,865	175,770	54,095	229,865	...
50.—Military Engineer Services	33,858	22,097	11,761	33,858	...
TOTAL	10,679,919	7,921,602	2,758,317	10,679,919	...
Total Expenditure charged against Revenue	31,558,715	24,146,714	7,412,001	20,101,789	363,781
AA. to JJ.—Capital Outlay not charged to Revenue :					
52-A.—Capital Outlay on Forests	156	...	156	...	...
53.—Construction of State Railways					
A.—Commercial Lines	12,712,740	8,604,893	4,107,847	12,712,740	...
B.—Strategic Lines					
55.—Construction of Irrigation, etc., Works	140,355	.	140,355	...	35,882
56.—Capital Outlay on Posts and Telegraphs.—					
Indian Posts and Telegraphs Department	43,307	...	43,307	43,307	...
Indo-European Telegraph Department	8,545	..	8,545	8,545	...
56-E.(I)—Capital Outlay on Vizagapatam Port	34,288	...	34,288	34,288	...
56-E.(II)—Capital Outlay on Lighthouses and Lightships	25,004	...	25,004	25,004	...
56-F.—Currency Capital Outlay	2,898	...	2,898	2,898	...
57.—Initial Expenditure on the New Capital at Delhi	37,815	7,304	30,511	37,815	...
58.—Capital Outlay on Hydro-Electric Scheme	53,238	29	53,204	...	12,770
59.—Bombay Development Scheme	2,849	...	2,849	...	...
60.—Civil Works	131	...	131	...	...
TOTAL	13,061,821	8,612,226	4,449,095	12,864,507	48,152
GRAND TOTAL	44,620,036	32,758,940	11,861,096	41,966,386	411,933
Distribution of the total between					
Secretary of State	32,758,940	32,758,940	...	32,557,324	23,863
High Commissioner	11,861,096	...	11,861,096	9,409,062	388,070

year ended the 31st March 1930 (1) between the SECRETARY of STATE and the HIGH and PROVINCIAL GOVERNMENTS in *India—concl'd.*

DISTRIBUTION OF TOTAL AMONGST

Government of Bombay	Government of Bengal	Government of the United Provinces.	Government of Punjab	Government of Barma	Government of Bihar and Orissa	Government of Central Provinces and Berar	Government of Assam	Government of Coorg	Shan States Federation
£	£	£	£	£	£	£	£	£	£
301,332	310,140	305,734	292,806	459,505	174,195	160,167	79,538	2,949	6,780
...
...
...
...
...
301,322	310,140	305,784	292,806	459,505	174,195	160,167	79,538	2,949	6,780
...	...	...	...	156	...	...	...	...	...
...
97,973	464	6,527	...	9	...	...	...	...	...
...
...
...
...
...
...
...
...
...	...	...	40,463	...	...	...	...	...	...
2,840	...	...	...	...	...	...	...	...	...
...	121	...	10	...	...	...	...	...	...
100,822	585	6,527	40,473	165	...	...	...	...	...
402,144	310,725	312,261	333,279	459,670	174,195	160,167	79,538	2,949	6,780
30,558	30,194	9,808	44,531	30,085	11,237	11,803	10,587	...	...
371,586	280,531	302,953	288,748	429,585	162,958	148,364	69,001	2,949	6,780

No. 5.—ACCOUNT of the REVENUE of the CENTRAL GOVERNMENT in the several

HEADS OF REVENUE	No of account	Page	India General	Baluchistan	North-West Frontier Province.	Madras	Bombay.	Bengal.	United Provinces.	Item No
			R	R	R	R	R	R	R	
A.—Principal Heads of Revenue—										
I.—Customs	14	95	32	3,965	1,575	5,04,91,639	19,39,28,300	18,62,97,933	...	1
II.—Taxes on Income	15	99	1,10,24,979	1,88,828	9,86,888	1,34,02,489	3,69,15,692	* 6,18,24,527	89,68,382	2
III.—Salt	16	103	1,32,64,582	355	...	1,47,44,661	1,57,84,206	1,84,08,666	...	3
IV.—Opium	17	107	...	...	...	...	...	...	3,04,09,788	4
V.—Land Revenue	18	113	6,11,717	19,95,913	21,06,921	...	...	...	...	5
VI.—Excise	19	119	83,21,820	6,75,093	10,71,625	...	4,05,325	...	...	6
VII.—Stamps	20	124	13,04,719	1,77,323	10,90,647	...	1,77,071	...	...	7
VIII.—Forest	21	129	22,35,051	29,300	8,61,377	...	...	...	...	8
IX.—Registration	22	134	84,366	6,313	76,195	...	...	...	...	9
X.—Tributes from Indian States	23	140	41,19,427	...	...	9,96,519	13,26,924	67,701	2,19,000	10
Total			3,99,66,693	21,77,690	61,98,128	7,96,36,308	24,85,37,518	26,66,38,827	3,95,97,170	11
B.—Railways—										
XIA.—State Railways Commercial Lines—										
Gross Receipts	27	168	1,01,04,99,870	...	...	...	...	...	...	12
Deduct—Working Expenses	27	169	65,56,07,079	...	...	...	...	...	...	13
" Surplus Profits paid to Companies, etc.	24	145	1,51,97,708	...	...	...	...	...	...	14
Net Receipts			33,94,95,083	...	...	...	...	...	...	15
XIB.—State Railways Strategic Lines—										
Gross Receipts	27	168	1,58,81,300	...	...	...	...	...	...	16
Deduct—Working Expenses	27	169	2,08,82,341	...	...	...	...	...	...	17
Net Receipts			—50,01,041	...	...	...	...	...	...	18
Total Net Receipts			33,48,94,042	...	...	...	...	...	...	19
XII.—Subsidised Companies	29	180	12,37,361	...	...	...	...	...	...	20
XIIA.—Railway Miscellaneous Receipts—										
Commercial Lines	31	182	1,40,03,505	...	...	...	...	...	...	21
Strategic Lines	31	182	3,08,804	...	...	...	...	...	...	22
XIIB.—Transfers from Railway Reserve Fund	27c	175	2,08,21,706	...	...	...	...	...	...	23
TOTAL			37,18,65,518	...	...	...	...	...	...	24
Carried over			41,16,32,211	21,77,690	61,98,128	7,96,36,308	24,85,37,518	26,66,38,827	3,95,97,170	25

*Adjusted in India General Books.

PROVINCES of *British India* and in *England* for the year ended 31st March 1930.

Item No.	Punjab.	Bahma	Bihar and Orissa	Central Provinces and Benar	Assam.	Cooch	TOTAL INDIA	ENGLAND (Statistics converted into Rs at £1=Rs 18)	Exchange.	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R
1	23,60,049	7,60,57,724	9,834		36,65,178	.	51,27,56,229	.	..	51,27,56,229
2	60,33,910	1,87,64,009	45,16,928	30,76,356	13,28,761	24,444	16,70,56,233	4,550	38	16,70,60,821
3	...	34,41,955	777		1,152	.	6,76,46,354	.	..	6,76,46,354
4	..	...	...	.	.	.	3,04,09,788	..	..	3,04,09,788
5	..	.	...	..	...	...	38,14,551	2,386	29	38,16,915
6	.	..	..		..	.	54,74,463	...	...	54,74,463
7			...	...	..	..	27,49,660	...	...	27,49,660
8			..	.	...	...	31,28,728	73	...	31,28,801
9	.	...	...	...	...	...	1,66,874	..	..	1,66,874
10	1,46,141	5,360	96,449	2,40,950	5,000	...	72,23,464	...		72,23,464
11	85,40,108	9,62,79,038	46,22,988	33,17,306	50,00,091	24,484	80,04,36,344	6,953	67	80,04,43,369
12	...	...	...	...	...	...	1,01,04,99,870	6,43,141	3,944	1,01,11,46,955
13	..	...	...	...	..	..	65,55,07,079	52,75,284	27,762	66,08,10,123
14	..	...	...	...	...	...	1,51,97,708	.	.	1,51,97,708
15	...	...	...	...	..	..	33,96,95,083	-46,32,143	-28,818	33,50,39,122
16	...	...	...	...	...	...	1,58,81,800	...	...	1,58,81,800
17	.	...	...	...	...	..	2,09,82,341	246	..	2,09,82,627
18	...	...	...	..	...	.	-50,01,041	-280	...	-50,01,327
19	...	...	...	...	...	...	33,46,91,042	-46,32,129	-23,918	33,00,97,706
20	..	...		...	...	..	12,37,361	46,01,616	31,761	58,70,738
21	...	...	.	...	...	.	1,46,03,805	...	..	1,46,03,805
22	...	...	...	...	...	...	3,08,604	...	...	3,08,604
23	..	...	..	.	...	...	2,08,21,700		...	2,08,21,706
24	...	...	...	...	...	...	37,16,65,518	-30,813	7,943	37,16,42,648
25	85,40,103	9,62,79,038	46,22,988	33,17,306	50,00,091	24,484	1,17,21,01,892	-23,865	8,010	1,17,20,86,017

No. 5.—ACCOUNT of the REVENUE of the CENTRAL GOVERNMENT in the several

HEADS OF REVENUE.	No. of account	Page	Bombay General.	Bombay San.	North-West Frontier Province	Madras.	Bombay	Bengal	United Provinces.	Item No.
Brought forward			R 41,16,32 211	R 21,77,690	R 61,98,128	R 7,96,85,308	R 21,85 37,519	R 26,65,58,427	R 4,05,97,170	26
C—Irrigation, etc.—										
XIII.—Works for which Capital accounts are kept—										
Gross Receipts—	35A	232	22,467	55,090	18,29,566					27
Direct Receipts										
Portion of Land Revenue due to Irrigation . . .	33	192 and 193	95 826		1,67,254					28
			1,18,293	55,090	19,96,820					29
Deduct—Working Expenses . . .	36A	246	89,429	34,130	10,53,491					30
Net Receipts . . .			29,884	20,900	9,43,329					31
XIV.—Works for which no Capital accounts are kept . . .	37A	261	19	799	1,238					32
TOTAL . . .			29,883	21,759	9,44,567					33
D.—Posts and Telegraphs—										
XV.—Posts and Telegraphs—										
Indian Posts and Telegraphs Department—										
Gross Receipts . . .	39	268	11,29,40,683							34
Deduct—Working Expenses . . .	40H	281	11,19,64,906							35
Net Receipts . . .			10,84,727							36
Indo-European Telegraph Department—										
Gross Receipts . . .	41	283	11,80,589							37
Deduct—Working Expenses . . .	41H	291	26,01,497							38
Net Receipts . . .			—14,20,908							39
TOTAL . . .			—3,36,181							40
E.—Debt Services—										
XVI.—Interest . . .	42	296	30,46,838	29,077	77,402	5,58,214	11,20,012	10,36,615	19,982	41
F.—Civil Administration—										
XVII.—Administration of Justice . . .	48	334	79,874	36,160	1,91,768	...	3,258	..	...	42
XVIII.—Jails and Convict Settlements . . .	49	342	2,96,208	4,596	1,85,679	...	...	...	...	43
XIX.—Police . . .	50	349	8,74,501	10,288	66,616	..	7,615	...	...	44
XX.—Ports and Pilotage . . .	51	354	1,038	..	...	1,209	1,97,266	*21,16 240	...	45
XX (I)—Lighthouses and Lightships . . .	51E	360	6,578	..	...	2,40,210	5,60,652	*8,15,276	...	46
XXI.—Education . . .	55	378	98,929	43,551	64,089	...	...	..	...	47
XXII.—Medical . . .	56	385	2,82,114	5,122	36,899	...	6,568	...	...	48
XXIII.—Public Health . . .	57	389	3,13,334	52	1,611	1,232	57,770	...	...	49
XXIV.—Agriculture . . .	58	394	2,10,458	15,706	31,814	..	...	...	...	50
XXV.—Industries . . .	59	400	36,032	..	...	...	...	...	...	51
XXVI.—Miscellaneous Departments . . .	61	411	1,420,651	2,588	1,816	2,80,216	51,751	*1,07,032	19 637	52
XXVI.—A.—Indian Stores Department . . .	60-A	408	15,98,792	..	...	...	...	...	...	53
TOTAL . . .			67,18,481	1,18,008	5,30,292	5,22,867	8,84,000	25,88,457	13,637	54
Carried over . . .			42,10,86,232	28,46,584	77,50,380	8,07,16,389	25,05,42,430	27,01,13,899	3,98,80,789	55

* Adjusted in India General Books.

PROVINCES of *British India* and in *England* for the year ended 31st March 1930—*contd.*

Item No.	Punjab	Burma.	Bihar and Orissa	Central Provinces and Berar	Assam.	Coorg.	TOTAL INDIA.	ENGLAND. (Sterling converted into Rs. at 41s=Rs. 1½)	Exchange	GRAND TOTAL.
26	R 83,40,103	R 9,02,79,038	R 46,23,988	R 33,17,806	R 50,00,001	R 24,464	R 1,17,21,01,802	R —23,855	R 8,010	R 1,17,20,86,017
27	19,07,123	..	..	19,07,123
28	2,04,080	..	..	2,03,080
29	21,70,203	..	..	21,70,203
30	11,76,050	12	...	11,76,062
31	9,94,153	—13	..	9,94,141
32	2,056	4	..	2,060
33	9,96,209	—8	...	9,96,201
34	11,20,40,683	...	...	11,20,40,683
35	11,18,64,906	7,44,655	6,414	11,26,16,175
36	10,84,727	—7,44,855	—6,114	3,38,458
37	11,80,580	14,02,308	12,717	26,95,614
38	6,01,457	1,70,166	1,188	27,70,171
39	—14,20,909	12,23,122	11,220	—1,83,557
40	3,36,131	4,81,267	4,816	1,49,901
41	30,02,986	68,762	59,808	13,107	7,874	12,168	96,52,335	3,41,66,151	2,42,108	4,40,60,589
42	3,11,060	...	...	3,11,060
43	4,30,480	...	...	4,30,480
44	4,59,020	1,200	11	4,60,231
45	...	19,719	...	...	...	...	23,34,488	..	...	23,34,488
46	...	2,27,500	343	...	...	...	13,50,949	...	...	13,50,949
47	7,895	...	...	...	...	..	2,14,464	1,022	11	2,15,487
48	146	...	3,30,879	6,136	65	3,37,080
49	3,73,999	...	...	3,73,999
50	22,57,978	..	...	22,57,978
51	86,052	...	...	86,052
52	27,950	7,287	4,943	4,800	11,781	294	19,35,591	16,224	167	19,51,982
53	15,93,732	...	..	15,93,732
54	35,845	2,54,696	5,286	4,800	11,927	294	1,16,34,690	24,582	264	1,16,59,526
55	1,21,78,084	9,06,02,686	46,58,582	33,35,213	50,19,892	36,043	1,19,40,48,915	3,40,48,137	2,55,182	1,22,89,52,234

No. 5.—ACCOUNT of the REVENUE of the CENTRAL GOVERNMENT in the several

HEADS OF REVENUE.	No. of account.	Page.	India General	Baluchistan	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces	Item No.
Brought forward .			R 42,10,86,232	R 23,46,584	R 77,50,389	R 8,07,16,389	R 25,05,42,430	R 27,01,13,899	R 3,06,90,789	56
G.—Currency and Mint—										
XXVII.—Currency .	62	410	2,18,39,901	1,758	6,794	31,965	59,285	17,370	24,589	57
XXVIII.—Mint .	63	424	21,74,025	...	...	...	4,53,258	...	...	58
TOTAL .			2,40,13,026	1,758	6,794	31,965	4,92,543	17,370	24,589	59
H.—Civil Works—										
XXX.—Civil Works .	65	430	14,55,881	64,609	45,443	28,082	2,37,794	3,67,763	..	60
J.—Miscellaneous—										
XXXIII.—Receipts in aid of Superannuation .	72	477	3,75,038	19,418	38,984	1,06,012	3,05,450	2,02,712	1,37,670	61
XXXIV.—Stationary and Printing .	73	437	38,20,553	4,222	62,230	4,000	6,087		157	62
V.—Miscellaneous .	74	503	6,09,206	49,728	9,37,273	67,941	4,51,752	10,250	1,87,225	63
TOTAL .			48,64,797	73,368	7,38,487	1,77,953	7,63,289	2,12,971	3,24,461	64
K.—Military Receipts—										
XXXVI.—Army—										
Effective .	75-A	518	1,90,13,763	...	...	..	...	...	...	65
Non-Effective .	" "		28,20,682	..	...	...	...	...	...	66
XXXVII.—Naval .	76-A	563	14,73,335	...	...	...	...	...	...	67
XXXVIII.—Military Engineer Services .	77	566	56,82,501	..	...	..	...	..	..	68
TOTAL .			2,95,90,181	...	...	...	...	...	...	69
L.—Provincial Contributions, etc.—										
XXXIX.—Contributions to the Central Government by Provincial Governments .	78	593	...	...	...	...	...	...	...	70
XXXIXA. } Miscellaneous Ad- and CIA } justments be- between the Central and Provincial Governments .	79	597	...	...	...	...	3,011	..	...	71
M.—Extraordinary Items—										
XL.—Extraordinary Receipts .	79-A	600	1,55,00,000	...	...	...	...	...	...	72
TOTAL REVENUE .			49,65,17,017	24,86,269	85,41,118	8,09,54,419	25,20,39,067	27,07,12,008 ^(a)	3,99,79,889	73

(a) Includes Rs. 26,90,09,583 adjusted in India General Docks.

PROVINCES of *British India* and in *England* for the year ended 31st March 1930—*concl.*

Item No.	Punjab	Bombay	Bihar and Orissa	Central Provinces and Berar	Assam.	Cooch.	Total INDIA	EXPORTS (Selling converted into Rs. at 21 = Rs. 100)	Exchange	GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
56	1,21,78,914	3,66,02,890	10,88,582	33,35,213	50,19,892	36,945	1,19,40,48,915	3,46,48,127	1,55,182	122,89,52,224
57	15,920	39,098	4,801	5,201	2,470	68	2,20,48,750	2,80,331	23,136	2,47,61,517
58	..	..	..	..	..	..	20,07,223	5	..	20,07,228
59	15,920	39,098	4,801	5,201	2,470	68	2,46,56,038	2,80,336	23,436	2,73,68,805
60	73	15,053	37,369	8,418	6,172	109	22,66,757	—1,287	—14	22,65,456
61	1,32,009	91,058	1,02,235	72,278	38,651	1,863	16,24,412	4,48,710	3,690	20,76,812
62	4,180	25,010	164	256	31	...	39,26,800	34,082	291	39,61,263
63	1,04,524	88,958	39,558	31,431	19,020	680	23,57,554	11,66,200	10,584	35,24,333
64	2,41,618	2,05,921	1,41,957	1,03,855	57,711	2,348	79,08,856	16,38,992	14,565	96,92,413
65	...	...	..	...	...	...	1,96,13,763	34,36,121	28,609	2,30,78,493
66	...	..	...	..	...	...	28,26,682	66,81,094	59,954	95,64,730
67	...	...	...	...	...	...	14,73,235	9,705	79	14,83,019
68	...	...	...	...	...	...	53,82,501	...	...	53,82,501
69	...	..	...	..	...	...	2,95,96,181	1,01,26,920	85,642	3,98,08,743
70	...	...	...	...	...	...	...	...	...	...
71	...	...	...	...	...	...	3,011	...	...	3,011
72	...	...	...	...	...	...	1,55,00,000	38,65,359	29,081	1,88,94,440
73	1,24,36,540	9,68,62,728	48,72,200	31,52,847	50,86,245	30,466	1,27,39,70,768	5,24,67,457	4,07,892	1,32,68,55,102

No. 6.—ACCOUNT of the EXPENDITURE of the CENTRAL GOVERNMENT in the several

HEAD OF EXPENDITURE.	No. of account.	Page.	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	No. Item
A.—Direct Demands on the Revenue—			R	R	R	R	R	R	R	
1.—Customs	14A	96	1,35,645	12,819	14,037	24,90,320	27,32,645	30,31,625	...	1
2.—Taxes on Income	15A	100	91,149	19,497	72,887	8,78,780	16,06,112	10,92,455	7,18,469	2
3.—Salt	16B	104	66,20,711	...	...	20,00,832	34,14,519	3,10,916	...	3
4.—Opium	17B	109	...	...	...	...	...	...	47,59,479	4
5.—Land Revenue	18A	115	2,37,010	3,92,230	4,60,256	...	...	...	...	5
6.—Excise	19A	120	6,50,410	42,251	5,83,104	...	3,55,830	...	...	6
7.—Stamps	20A	125	20,070	2,837	27,749	...	9,115	...	...	7
8.—Forest	21A	131	24,06,669	37,651	8,04,253	...	...	...	...	8
9.—Registration	22A	135	11,438	3,143	14,449	...	...	...	...	9
Total			1,01,78,102	5,10,437	19,76,735	53,88,900	82,37,724	44,34,996	54,77,948	10
AA.—Forest and other Capital Outlay charged to Revenue—										
3-A.—Capital Outlay on Salt Works	16C	105	1,12,206	...	...	...	...	...	...	11
8-A.—Forest Capital Outlay	21B	132	3,36,892	...	35,966	...	...	...	...	12
Total			4,49,098	...	35,966	...	...	...	...	13
B.—Railway Revenue Account—										
10-A.—State Railways—Commercial Lines. Interest on Debt	28	177	18,91,39,381	...	...	...	...	...	...	14
Interest on Capital contributed by Companies and Indian States	28	177	4,15,970	...	...	...	...	...	...	15
10-B.—State Railways—Strategic Lines. Interest on Debt	28	177	1,40,09,273	...	...	...	...	...	...	16
11.—Subsidised Companies	30	181	4,39,199	...	...	...	...	...	...	17
12-A.—Miscellaneous Railway Expenditure—Commercial Lines	31A	184	39,53,123	...	...	...	...	...	...	18
12-B.—Miscellaneous Railway Expenditure—Strategic Lines	31A	184	49,864	...	...	...	...	...	...	19
TOTAL			18,80,06,810	...	...	...	...	...	...	20
C.—Irrigation, etc., Revenue Account—										
14.—Works for which Capital accounts are kept—Interest on Debt	33	193	1,14,148	1,23,143	9,94,435	...	...	...	...	21
15.—Other Revenue Expenditure	38	263	8,581	1,80,354	4,58,164	74,935	1,00,400	...	3,47,293	22
TOTAL			1,23,679	3,03,497	14,52,599	74,935	1,00,400	...	3,47,293	23
Carried over			19,87,51,689	3,13,934	34,65,300	54,63,885	83,88,124	44,34,996	58,25,241	24

PROVINCES of *British India* and in *England* for the year ended 31st March 1930.

Item No.	Punjab.	Burma	Bihar and Orissa	Central Provinces and Berar	Assam	Cooch	TOTAL INDIA	ENGLAND (Sterling converted into Rs at £1 = Rs 1'4.)	Exchange.	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R
1	22,096	11,42,032	21,895	.	.	.	96,12,726	1,37,437	1,153	97,51,318
2	7,15,040	8,82,891	3,74,162	3,78,650	1,12,928	1,895	70,34,804	1,43,879	1,249	71,84,932
3	..	1,54,155	76,270	..	1,130	.	1,25,92,533	1,02,948	843	1,26,96,323
4	...	...	...	.	...	..	47,59,479	1,20,898	896	48,81,273
5	...	...	...	...	...	..	10,89,505	586	2	10,90,093
6	...	...	..	..	..	..	16,61,095	4,800	39	16,65,934
7	...	...	...	...	..	...	59,771	29,553	268	89,592
8	...	.	.	..	..	...	32,48,573	2,10,243	1,918	34,60,734
9	...	.	...	...	..	...	29,030	...	...	29,030
10	7,37,736	21,83,018	4,72,317	3,78,650	1,14,058	1,895	4,00,87,516	7,55,344	6,372	4,08,49,232
11	..	..	...	...	...	...	1,12,206	...	...	1,12,206
12	...	.	...	...	...	..	3,72,858	27,970	164	4,00,992
18	...	..	...	...	...	...	4,85,064	27,970	164	5,13,198
14	...	...	...	...	...	..	16,91,39,381	10,69,68,236	7,94,731	27,69,02,348
15	...	..	...	...	...	...	4,15,970	1,31,71,784	1,06,289	1,36,94,043
16	...	.	...	...	...	...	1,40,09,273	...	...	1,40,09,273
17	...	...	...	...	...	...	4,39,199	...	...	4,39,199
18	...	...	...	...	...	...	39,53,123	18,97,927	10,908	53,81,953
19	...	...	...	...	...	...	49,864	...	...	49,864
20	..	...	...	...	...	...	18,80,06,810	12,15,37,847	9,11,928	31,04,56,685
21	...	...	...	..	...	...	12,31,726	...	...	12,31,726
22	2,68,137	...	...	1,16,976	...	...	15,54,840	53,880	453	16,09,173
23	2,68,137	...	...	1,16,976	...	...	27,86,566	53,880	453	28,40,869
24	10,05,873	2,83,018	4,72,317	4,95,926	1,14,058	1,895	23,13,65,956	12,23,75,141	9,18,917	35,46,60,014

No. 6.—ACCOUNT of the EXPENDITURE of the CENTRAL GOVERNMENT in the several

ITEMS OF EXPENDITURE	No. of Account	Page	India General.	Baluchistan	North-West Frontier Province	Madras	Bombay	Bengal	United Provinces	Item No.
Brought forward			R 19,87,51,689	Rs 8,13,904	R 34,63,800	Rs 54,63,885	R 53,38,124	R 44,34,990	Rs 58,25,241	25
CC.—Irrigation, etc., Capital Outlay charged to Revenue—										
16.—Construction of Irrigation, etc., Works financed from Ordinary Revenues.	34	217		1,08,577	58,459					26
D.—Posts and Telegraphs Revenue Account—										
17.—Posts and Telegraphs—Interest on Debt—										
Indian Posts and Telegraphs Department	39	268	65,7,989	..	..	..	..	..	..	27
Indo-European Telegraph Department	41	2-3	3,51,978							28
			71,29,967							20
DD.—Posts and Telegraphs Capital Outlay charged to Revenue										
18.—Indian Posts and Telegraphs Department	39	268	11,66,936	..	..	..	..	..	..	30
Indo-European Telegraph Department	41	268	—33,297	..	..	..	..	..	..	31
			11,33,639	..	..	..	..	..	..	32
E.—Debt Services—										
19 Interest on Ordinary Debt	42A	302	10,43,68,077	3,60,581	1,67,296	1,23,25,591	7,50,35,922	17,27,963	67,11,429	33
Deduct—Amount chargeable to—										
Railways			18,31,63,197	..	..	..	..	..	..	34
Irrigation			1,11,148	1,23,143	9,94,435	..	..	..	..	35
Posts and Telegraphs			72,90,445	..	..	..	..	..	..	36
Vizagapatam Port			9,79,205	..	..	..	..	..	..	37
Salt Department	43A	304	4,38,371	..	..	..	..	..	..	38
Forests			34,605	..	18,892	..	..	..	..	39
Other Government Commercial Undertakings			..	..	..	..	3,06,015	..	..	40
Provincial Loans Fund	42A	302	6,19,72,177	..	..	..	..	..	..	41
Remainder chargeable to Ordinary Debt	43A	304	14,96,24,075	2,46,438	—3,46,081	1,23,25,591	7,47,29,907	17,27,963	67,11,429	42
20.—Interest on other Obligations	44	311	5,87,06,637	19,004	56,943	24,12,144	22,10,354	21,06,436	17,49,159	43
21.—Appropriation for Reduction or Avoidance of Debt	45	315	5,8,73,000	..	..	..	..	..	..	44
TOTAL			—8,65,14,438	2,65,442	—7,89,088	1,47,37,735	7,69,40,203	88,33,399	84,60,388	45
F.—Civil Administration—										
22.—General Administration	46	324	1,16,28,053	1,68,039	19,04,449	38,125	1,89,279	30,371	8,76,078	46
23.—Audit	47	332	37,17,990	..	..	8,08,062	12,40,703	8,97,330	3,78,220	47
24.—Administration of Justice	48A	337	5,21,523	72,549	7,70,761	..	15,000	88,331	..	48
25.—Jails and Convict Settlements	49A	345	31,53,007	1,20,036	8,23,417	..	..	..	..	49
26.—Police	50A	346	26,40,462	11,72,246	29,46,863	..	6,68,423	97,604	7,880	50
27.—Ports and Pilotage	51B	355	62,057	..	..	..	5,33,893	16,89,960	..	51
27 (i)—Lighthouses & Lightships	51F	360	8,78,188	..	..	5,629	1,28,048	29,521	..	52
28.—Ecclesiastical	52	364	5,87,731	85,428	81,281	2,11,780	3,57,345	1,87,308	8,26,637	53
29.—Political	53	360	67,42,277	16,63,927	24,37,502	2,96,476	17,31,995	48,080	1,62,865	54
29A.—Frontier Watch and Ward	53A	371	..	87,20,644	1,45,24,352	..	..	..	..	55
30.—Scientific Departments	54	374	82,21,349	10,635	4,724	..	..	..	..	56
31.—Education	55A	382	20,29,967	3,55,298	19,76,991	..	29,481	..	7,66,000	57
32.—Medical	56	386	20,34,755	3,15,703	6,16,904	..	1,400	..	..	58
Carried over	...	...	4,21,09,379	76,29,435	2,60,86,763	14,13,072	48,98,562	29,18,545	25,13,467	59
			17,04,70,867	11,82,953	27,29,871	2,02,01,620	8,52,78,387	82,68,395	1,42,85,828	60

* Adjusted in India General books

(a) Includes Rs. 47,964 adjusted in the same manner.

PROVINCES of *British India* and in *England* for the year ended 31st March 1930—*contd.*

Item No.	Punjab	Burma	Bihar and Orissa	Central Provinces and Berar	Assam	Coorg.	TOTAL INDIA	ENGLAND. (Sterling converted into Rs. at 21=Rs 13½.)	Exchange	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
25	10,05,873	21,83,018	4,72,317	4,65,626	1,14,008	1,895	23,18,65,953	12,23,76,141	9,18 9 7	85,46,00,014
26							1,57,036			1,57,036
27	...			...	...	...	66,77,980	...	...	66,77,980
28	...	...	...	...	...	...	5,51,978	...	...	5,51,978
29	...	...	...	...	...	...	71,29,967	...	...	71,29,967
30	...			...	...	...	11,68,986	...	...	11,68,986
31	...	...	...	...	...	...	—38,297	4,667	49	—38,681
32	...	...	...	...	...	...	11,88,689	4,667	49	11,88,255
33	57,84,733	38,28,738	10,98,029	12,54,364	1,57,052	3,292	21,28,32,073	18,91,24,067	18,88,665	40,18,44,785
34	...	...	...	...	...	...	18,31,63,197	10,69,68,236	7,94,731	29,09,36,164
35	...	...	...	...	...	...	12,51,726	...	...	12,51,726
36	...	...	...	...	...	...	72,90,445	...	...	72,90,445
37	...	...	...	...	...	...	9,79,805	...	...	9,79,805
38	...	...	...	...	...	...	4,38,371	...	...	4,38,371
39	...	...	...	...	...	...	58,501	...	...	58,501
40	...	...	...	...	...	...	8,06,015	...	...	8,06,015
41	...	...	...	...	...	...	6,19,72,177	...	...	6,19,72,177
42	57,84,739	38,28,738	10,98,029	12,54,364	1,57,052	3,292	—4,26,02,504	8,21,55,821	5,93,921	4,01,47,181
43	10,69,506	5,26,680	9,54,044	6,90,147	4,84,017	18,945	6,80,03,017	3,40,664	3,675	6,83,47,243
44	...	...	...	...	...	...	5,73,73,000	...	...	5,73,73,000
45	68,54,244	42,55,418	20,52,073	19,44,511	6,41,069	22,237	8,27,73,453	8,24,98,475	5,97,499	16,58,67,427
46	...	...	...	...	...	...	1,48,28,012	75,87,082	64,258	2,24,79,303
47	8,38,347	9,07,443	4,08,973	3,57,562	2,91,944	...	98,39,583	3,21,631	2,695	1,01,63,900
48	...	...	...	...	...	...	14,18,164	1,07,329	898	15,26,391
49	...	...	...	...	...	...	40,96,460	67,089	583	41,64,147
50	7,289	...	1,915	...	...	...	74,42,191	1,80,590	1,495	76,24,276
51	...	61,678	...	...	...	...	22,47,588	2,87,685	2,286	25,37,589
52	...	2,81,118	6,187	...	...	...	18,51,681	6,102	51	18,57,884
53	2,75,453	1,27,028	30,058	98,008	16,881	288	23,38,398	8,22,782	6,683	31,62,811
54	10,80,048	2,70,689	1,25,098	39,451	2,00,088	...	1,46,51,467	14,98,146	11,550	1,61,91,168
55	...	65,41,923	...	...	20,52,199	...	2,68,39,121	44,207	801	2,69,84,129
56	...	...	...	...	...	...	82,37,108	11,12,486	9,008	93,58,632
57	17,910	...	8,086	2,962	2,800	...	51,88,440	62,912	477	52,46,829
58	18,550	...	...	...	54,166	...	30,86,638	1,94,564	1,428	32,82,515
59	22,12,577	31,89,577	5,78,257	4,95,981	26,18,026	288	10,15,64,749	1,23,42,485	1,02,241	11,40,09,480
60	78,80,117	65,88,438	25,24,890	24,40,137	7,55,127	24,132	32,25,60,061	20,48,76,283	15,16,465	52,40,52,799

No. 6.—ACCOUNT of the EXPENDITURE of the CENTRAL GOVERNMENT in the several

HEADS OF EXPENDITURE.	No. of account	Page.	India General	Delhiistan	North West- Frontier Pro- vince	Madras.	Bombay	Bengal	United Provinces.	Item No
			R	R	R	R	R	R	R	
Brought forward			17,04,70,857	11,82,953	27,29,671	2,02,01,620	2,52,78,387	82,66,397	1,42,85,829	61
F.—Civil Administra- tion—contd			4,21,00,879	75,29,455	2,60,86,763	14,13,072	48,98,562	29,18,546	25,13,467	62
53.—Public Health	57A	390	16,75,261	17,551	1,06,299	24,205	1,30,454	33	.	63
54.—Agriculture	58A	397	1,87,304	1,31,107	1,93,271	...	1,255	.	...	64
55.—Industries	59A	422	2,37,036	.	..	...	..	.	..	65
56.—Aviation	60	403	17,63,593	.	..	..	.	.	.	66
57.—Miscellaneous Depart- ments	61A	413	11,80,693	21,720	2,359	73,204	47,567	63,077*	15,559	67
57A.—Indian Stores De- partment	60B	409	19,80,647	..	..	...	...	...	...	68
TOTAL			5,30,98,413	76,99,833	2,63,87,692	15,10,481	50,77,888	29,81,655	23,29,026	69
G.—Currency and Mint—										
58.—Currency	62A	421	10,65,397	1,580	3,299	3,20,959	10,74,210	82,221*	3,18,564	70
59.—Mint	63	424	10,13,240	..	..	...	18,45,287	.	...	71
TOTAL			20,78,583	1,580	3,299	3,20,959	29,19,497	82,221	3,18,564	72
H.—Civil Works—										
41.—Civil Works	66	433	1,82,37,656	15,48,988	33,04,683	1,32,110	6,90,149	9,98,756	...	73
J.—Miscellaneous—										
43A.—Famine Relief	70	467	525	...	...	...	...	...	...
44.—Territorial and Political Pensions	71	473	1,52,214	37,530	52,675	5,45,324	3,76,870	6,47,115	6,43,617	74
45.—Superannuation Allow- ances and Pensions	72B	481	—36,74,520	76,494	4,80,129	6,20,913	17,02,301	14,96,001	7,55,631	75
46.—Stationery and Print- ing	73A	489	43,83,281	1,222	1,23,041	15,644	41,500	2,710	10,471	76
47.—Miscellaneous	74B	507	27,67,778	2,62,422	80,060	23,735	81,779	49,206	9,82,849	77
TOTAL			36,29,278	3,77,668	7,35,905	12,05,619	22,02,540	21,95,032	23,98,068	78
JJ.—Miscellaneous— Capital Outlay charged to Revenue—										
45A.—Commutation of Pensions financed from ordinary Revenues	72D	484	4,19,659	...	...	..	...	...	...	79
K.—Military Services—										
48.—Army— Effective	75B	519	35,88,19,421	..	...	...	..	...	...	80
Non Effective	75B	519	3,54,38,591	...	...	..	...	...	...	81
49.—Marine	76B	584	51,72,732	...	..	..	...	...	...	82
50.—Military Engineer Services	77A	587	4,64,72,504	...	...	...	...	...	...	83
50A.—Transfers to Military Reserve Fund	77B	594	13,41,222	...	..	...	...	...	...	84
TOTAL			44,73,44,470	...	..	...	...	...	...	85
M.—Extraordinary Items—										
52.—Extraordinary Pay- ments	79B	601	6,082	..	..	...	..	..	..	86
TOTAL EXPENDITURE CHARGED AGAINST REVENUE			69,51,79,978	1,08,11,022	3,86,61,250	2,38,70,789	9,61,68,411	1,45,22,056 ^(a)	1,95,31,487	87

(a) Includes Rs. 64,34,850 adjusted in India General books.
* Adjusted in India General books.

PROVINCES of *British India* and in *England* for the year ended 31st March 1930—*concl'd.*

Item No.	Punjab.	Burma	Bihar and Orissa.	Central Provinces and Berar	Assam	Cooch.	TOTAL INDIA	ENGLAND (Sterling converted into Ru at £1 = Rs. 18½)	Exchange.	GRAND TOTAL.
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
61	78,00,117	65,38,436	25,24,890	24,40,137	7,55,137	24,182	32,25,60,051	20,48,76,283	15,16,465	52,89,52,799
62	22,12,577	81,89,877	5,78,257	4,55,981	26,18,020	288	10,15,64,749	1,23,42,485	1,02,245	11,40,00,480
63	...	..	..	..	3,538	..	19,56,341	1,43,221	1,189	21,00,751
64	..	..	..	..	..	..	44,02,937	1,41,760	1,177	46,05,874
65	...	...	..	..	...	..	2,37,036	44,399	337	2,31,772
66	..	...	..	...	..	...	17,63,593	2,26,240	1,879	19,91,712
67	8,782	20,003	521	2,722	13,214	..	14,43,401	94,832	805	15,45,038
68	..	..	...	..	..	..	19,89,647	66,497	567	20,56,711
69	22,21,339	82,09,880	5,78,778	4,98,703	26,34,778	288	11,34,23,704	1,30,50,434	1,08,200	12,65,91,338
70	2,42,909	2,65,680	84,133	32,409	30,213	1,741	35,23,350	9,12,334	7,426	44,43,160
71	...	..	...	..	...	...	23,58,533	1,17,812	989	29,77,334
72	2,42,909	2,65,680	84,133	32,409	30,213	1,741	63,81,883	10,30,196	8,415	74,20,494
73	69,571	76,211	1,18,355	30,429	55,275	993	2,57,63,176	63,387	507	2,58,27,070
74	...	...	..	..	...	...	525	358	2	885
75	60,594	1,42,361	38,984	3,65,333	7,043	696	30,76,361	1,21,771	960	31,99,092
76	7,08,367	1,49,559	2,01,666	1,07,288	62,718	181	26,88,731	2,37,14,567	1,90,145	2,65,93,443
77	5,355	13,593	3,107	1,338	2,069	...	46,08,921	8,69,980	7,777	54,81,678
78	85,972	36,124	52,041	25,63,111	32,893	...	60,87,270	18,88,957	14,014	88,70,241
79	8,10,288	3,41,637	2,95,798	30,39,575	1,04,523	377	1,73,36,808	2,65,95,633	2,12,393	4,41,45,339
80	...	..	...	...	...	...	4,19,659	...	...	4,19,659
81	...	...	..	..	...	..	35,88,19,421	8,91,84,998	7,41,677	44,87,46,091
82	...	...	...	...	..	...	3,54,38,591	4,96,97,621	3,95,340	8,55,31,552
83	...	...	...	...	...	...	51,72,732	30,64,857	24,563	82,62,152
84	...	...	...	...	...	...	4,64,72,504	4,51,444	3,778	4,69,27,726
85	...	...	..	...	...	..	13,41,222	..	..	13,41,222
86	...	...	...	...	...	...	44,72,44,470	14,28,98,915	11,65,358	59,08,03,743
87	1,12,04,224	1,54,31,844	36,01,459	60,41,343	35,79,916	28,081	93,31,35,513	88,60,23,843	80,11,843	1,32,41,71,504
88	...	...	..	...	...	...	6,062	...	...	6,062

No. 7.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL

RECEIPTS	No of Account.	No of Page	INDIA	ENGLAND (Sterling converted into Rs at £1 = Rs 1-1/4)	TOTAL
			R	R	R
Revenue as per Account No. 5)	5	33	1,27,99,79,753	5,24,97,457	
Exchange added to Revenue			4,07,892		
TOTAL			1,27,43,87,645	5,24,67,457	1,32,68,55,102
Excess of Revenue over Expenditure charged to Revenue					26,63,598
Railway Capital not charged to Revenue—					
Capital contributed by Railway Companies and Indian States towards outlay on State Railways	25A	150	2,43,676	...	2,43,676
N.—Public Debt incurred—					
Permanent Debt :—					
<i>Sterling Debt—</i>					
6 per cent Bonds	82	619	...	7,92,00,000	
5½ per cent. Stock			...	(a) 17,89,981	
4½ per cent. Stock			...	(b) 18,20,846	
<i>Rupce Debt—</i>					
5 per cent. (Loan), 1930-44	82	619	29,14,23,000	...	
5 per cent. Bonds, 1935	82	619	8,10,49,100	...	
TOTAL			37,24,72,100	8,28,10,827	45,52,82,927
NET					20,39,57,284
Floating Debt—					
<i>Treasury Bills :—</i>					
Issued to Public	82	619	64,73,75,000	...	
Issued to Paper Currency Reserve			56,48,00,000	...	
India Bills			...	16,00,00,000	
Other Temporary Loans			12,00,00,000	...	
TOTAL			1,33,21,75,000	16,00,00,000	1,49,21,75,000
NET					30,10,65,000
Carried over			2,97,92,78,421	29,52,78,284	3,27,45,56,705

(a) Represents discount written off to Revenue in the year . . . Under the system of discount adjustment adopted in respect of the 5½ and 4½ per cent sterling loans, the nominal amounts of debt created were shown in Account No. 82, and the actual cash receipts credited in this Account, the difference representing discount being written off to Revenue by a series of book adjustments extending over the currency of the loans

(b) Includes Rs. 18,20,444 on account of discount in respect of 4½ per cent. stock issued in November 1922, May 1923, January 1923 and January 1929.

GOVERNMENT in *India* and in *England* for the year ended 31st March 1930.

DISBURSEMENTS.	No of Account	No of page.	INDIA.	ENGLAND Sterling converted into Rs at Rs 18½	TOTAL.
			R	R	R
Expenditure (as per account No 6)	6	39	98,31,35,818	88,80,23,848	
Exchange charged as Expenditure			30,11,843	..	
TOTAL			98,61,47,666	88,80,23,848	1,82,41,71,504
Railway, Irrigation, Posts and Telegraphs and other Capital Outlay not charged to Revenue—					
AA. —Capital Outlay on Security Printing Press	20-B	126	22,754	..	22,754
BB. —Construction of State Railways— Commercial	25	154	(a) 12,94,87,066	16,05,03,205	29,99,90,271
Strategic			28,43,404	...	28,43,404
CC. —Construction of Irrigation, etc., Works	34	217	2,99,477	..	2,99,477
DD. —Capital Outlay on Posts and Telegraphs— Indian Posts and Telegraphs Department	40-A	273	(b) 28,30,422	5,77,431	34,07,853
Indo-European Telegraph Department	41-B	285	(c) —2,14,448	1,13,934	--1,00,514
FF. —Capital Outlay on Vizagapatam Port	51-D	358	(d) 31,17,339	4,57,179	35,75,018
Capital Outlay on Light Houses and Light Ships	61-G	361	(g) —3,20,563	3,33,384	12,821
GG. —Currency Capital Outlay	62-B	422	(e) 29,992	88,640	68,632
HH. —Initial Expenditure on New Capital at Delhi	67	451	(f) 67,68,042	5,04,197	72,72,239
JJ. —Miscellaneous— Payment of Commuted Value of Pensions	72-D	484	38,08,683	...	38,08,683
N.—Public Debt Discharged— Permanent Debt— Sterling Debt—					
7 per cent. Stock	82	619	...	4,080	
State Railway Annuities				1,98,94,808	
State Railway Sinking Funds . . . . .			...	26,66,667	
Redemption of liabilities assumed in respect of British Government 5 per cent. War Loan (1929-47) . . . . .				...
Rupee Debt—					
6 per cent. Bonds, 1927	82	619	3,84,600	..	
6 per cent. Bonds, 1928			1,48,900		
6 per cent. Bonds, 1932			4,85,60,200	...	
6 per cent. Bonds, 1931			3,94,62,000	..	
6 per cent. Bonds, 1930			13,51,06,200	..	
5½ per cent. War Bonds, 1928			15,49,725		
Other 5½ per cent. War Bonds			1,81,523		
5 per cent. War Loan, 1929-47			5,37,000		
5 per cent. Loan, 1945-55			28,00,000	..	
4 per cent. Terminable Loan			8,600	...	
3½ per cent. Loans			1,338	...	
3 per cent. Loans			(h) 74,700	..	
TOTAL NET			22,87,60,088	2,25,65,555	25,13,25,643 0
Floating Debt—					
Treasury Bills— Issued to Public	82	619	32,69,50,000	...	
Issued to Paper Currency Reserve			63,41,60,000	...	
India Bills			12,00,00,000	8,00,00,000	
Other Temporary Loans . . . . .			..	..
TOTAL NET			1,11,11,10,000	8,00,00,000	1,19,11,10,00 0
Carried over			2,42,46,90,412	66,21,17,873	3,08,68,07,785

(a) Includes Rs 11,75,735 on account of exchange on sterling transactions.

(b) Includes Rs 5,145 representing exchange on Sterling transactions.

(c) Includes Rs 1,053 "

(d) Includes Rs 4,888 "

(e) Includes Rs 186 "

(f) Includes Rs 4,213 "

(g) Includes Rs 2,754 "

(h) Includes Rs 1,338 "

(i) Discharge due to the conversion of 8 per cent. loans into 3½ per cent. loans (vide note (b), page 617).

No. 7.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL

RECEIPTS	No. of Account.	No. of page.	INDIA	ENGLAND (Sterling converted into Rs. at 2s = Rs 10s)	TOTAL
			R	R	R
Brought forward	...	...	2,97,92,78,471	27,52,78,284	3,27,15,56,705
O.—Unfunded Debt—					
Deposits of Service Funds	85	625	9,51,631	20,06,508	
Post Office Cash Certificates	86	625	7,16,00,711	.	
Savings Bank Deposits	86	628	37,42,94,272	5,07,55,085	
TOTAL .			44,68,46,614	5,87,61,683	50,56,08,297
NET .					13,04,22,471
P.—Deposits and Advances—					
Provincial Loans Fund	86A	633	31,02,91,655	..	
Posts and Telegraphs Depreciation Fund	40(T) & 41(I)	282 & 292	42,45,496	...	
Railway Depreciation Fund	27B	173	12,59,42,103	...	
Deposits of Local Funds	88	636	27,55,12,817	...	
Appropriation for Reduction or Avoidance of Debt —					
Sinking Funds for Central Loans	89	638	1,60,15,029	...	
Other Appropriations	App. A	...	4,37,69,000	...	
Sinking Fund Investment Account	89	638	16,16,829	...	
Sinking Funds for Loans granted to Local Bodies, etc.	89A	639	4,11,516	..	
Gold Standard Reserve	App. A	...	..	90,58,22,524	
Gold Standard Reserve—Revenue Equalisation Fund . . . . .			..	59,02,788	
Paper Currency Reserve . . . . .			...	40,89,64,918	
Deposits of Branch Line Companies	90	641	3,73,725	...	
Road Development Fund	89-B	640	1,07,26,759	...	
Departmental and Judicial Deposits	93	650	87,28,30,303	...	
Advances	App. A 94	656	30,04,37,304	1,74,526	
Discount Sinking Fund			29,27,000	...	
Suspense			2,38,56,749	—14,91,845	
Exchange on Remittance Accounts			31,06,375	...	
Miscellaneous			32,66,826	1,51,20,138	
Military Reserve Fund	77E	594	13,41,222	...	
TOTAL .			1,99,66,70,708	1,33,44,98,049	3,33,11,63,757
NET .					
Carried over			5,42,27,95,743	1,68,85,33,016	7,11,13,28,759

GOVERNMENT in India and in England for the year ended 31st March 1930—*contd.*

Disbursements	No of Accounts	No of Page	INDIA.	ENGLAND (Sterling converted into Rs at 21=Rs. 18½)	Total
			Rs	Rs	Rs
Brought forward			2,42,46,90,412	66,21,17,373	3,08,68,07,785
O.—Unfunded Debt—					
Special Loans	83	624	30,660		
Deposits of Service Fund.	85	625	14,19,212	56,539	
Post Office Cash Certificates	86	627	4,45,78,063		
Savings Bank Deposits	86	628	29,84,26,845	3,06,66,867	
TOTAL			34,44,62,620	3,07,23,206	37,51,85,826
NET					0
P.—Deposits and Advances—					
Provincial Loans Fund	86A	633	31,01,34,319	...	
Posts and Telegraphs Depreciation Fund	40-I & 41-I	282 & 292	2,56,914	..	
Railway Depreciation Fund.	27B	173	11,76,18,314	...	
Railway Reserve Fund	27-C	175	2,08,21,706	...	
Deposits of Local Fund.	88	636	27,58,14,120	...	
Appropriation for Reduction or Avoidance of Debt—					
Sinking Fund for Central Loans	89	638	38,34,843	...	
Sinking Fund Investment Account	89	638	42,819	...	
Gold Standard Reserve	App. A	...	...	90,58,13,108	
Gold Standard Reserve—Revenue Equalisation Fund . . . . .			..	58,47,263	
Paper Currency Reserve . . . . .			...	40,89,64,913	
Deposits of Branch Line Companies	90	641	2,36,691	...	
Departmental and Judicial Deposits	93	650	89,29,11,473	...	
Advances	App A	...	31,16,09,941	1,44,772	
Discount Sinking Fund			1,77,50,207	...	
Gain or Loss on revaluation, sale, transfer, etc., of assets of Paper Currency Reserve.			8,18,79,286	..	
Suspense	App A	...	51,46,083	7,46,127	
Miscellaneous			31,565	1,62,04,306	
TOTAL			2,01,76,07,287	1,33,67,19,792	3,35,43,27,029
NET					2,31,63,272
Carried over			4,78,67,60,269	2,02,95,60,371	6,81,63,20,640

No. 7.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL

RECEIPTS	No of Account.	No of Page	INDIA	ENGLAND (Sterling con- verted into Rs at £1= Rs 15).	TOTAL.
			R	R	R
Brought forward			5,42,27,95,743	1,68,85,33,016	7,11,13,28,759
Q.—Loans and Advances by the Central Gov- ernment—					
Advances to Provincial Loans Fund	95	680	7,00,98,071	...	
Other Loans and Advances	95	660	80,27,526	...	
TOTAL			7,81,25,597	...	7,81,25,597
NET					0
T —Remittances —					
I. —Remittances within India—					
Inland Money Orders	App. A	...	98,70,69,750	...	
Net Receipts by Civil Treasuries from—					
Railways			2,25,26,280	...	
Posts and Telegraphs			55,03,174	...	
Net Receipts from Civil Treasuries by—					
Army and Military Engineer Services (including Marine)			38,02,34,050	...	
II.—Remittances between England and India—					
(i) Remittance Account	97	675	2,25,13,497	4,79,46,828	
(ii) Purchases and Sales of Sterling and other Transfers —					
Sterling purchased in India	98	677	...	20,28,66,667	
Transfers through the Paper Currency Reserve	App A	{	5,22,70,003	15,76,62,266	
Sale of Silver . . . . .			...	5,20,76,781	
TOTAL			1,47,01,22,054	46,05,52,542	1,93,06,74,596
NET					0
V.—Balances of Provincial Governments			...	...	...
NET					0
Total Receipts			5,97,10,43,894	2,14,90,85,558	8,12,01,28,952
W.—Opening Balance	90	679	2,20,46,097	(a) 6,99,36,663	16,19,82,766
GRAND TOTAL			7,06,30,99,491	2,21,90,22,221	9,28,21,11,717

(a) Of this amount, £3,042 represents funds of the Gold Standard Reserve.

GOVERNMENT in *India* and in *England* for the year ended 31st March 1930—*concl'd.*

DISBURSEMENTS	No of Account.	No of page.	INDIA.	ENGLAND (Sterling con- verted into Rs. at 21s= Rs 13½).	TOTAL.
			₹	₹	₹
Brought forward			4,78,67,60,268	2,02,95,60,371	6,81,63,20,640
Q.—Loans and Advances by the Central Govern- ment—					
Advances to Provincial Loans Fund	95	660	12,05,25,000	..	
Other Loans and Advances	95	661	2,96,12,013	...	
TOTAL			15,01,37,013	...	15,01,37,013
NET					7,20,11,416
T.—Remittances—					
I.—Remittances within India—					
Inland Money Orders	} App A.	...	98,80,88,406	...	
Other Local Remittances			9,50,048	...	
Other Departmental Accounts			5,46,247	..	
Net Payments into Civil Treasuries by—					
Railways			2,27,09,489	..	
Posts and Telegraphs			55,40,145	..	
Net Issues from Civil Treasuries to—					
Army and Military Engineer Services (including Marine)			38,25,14,100	...	
II.—Remittances between England and India—					
(a) Remittance Account	97	675	5,89,04,052	1,66,58,809	
(b) Purchases and Sales of Sterling and other Transfers—					
Sterling purchased in India	98	677	20,28,66,667	...	
Transfers through the Paper Currency Reserve	} App. A.	...	15,76,62,266	5,22,70,008	
Sale of Silver			5,20,76,781	...	
TOTAL			1,86,68,58,196	6,89,28,812	1,93,57,87,008
NET			...	...	51,12,412
V.—Balances of Provincial Governments	App. A	...	17,00,336	3,53,75,300	3,70,75,636
NET . . . . .	...	...	...	...	3,70,75,636
Total Disbursements			6,80,54,55,814	2,13,38,64,548	8,93,93,20,367
W.—Closing Balance	99	679	25,76,38,677	(b) 3,51,57,683	34,27,91,360
GRAND TOTAL			7,06,30,89,491	2,21,90,22,226	9,28,21,11,717

(b) Of this amount, £3,748 represents funds of the Gold Standard Reserve.

XX.—Ports and Pilgrage	354	1,300	...	10,93,947	16,50,092	14,11,468	...	8,02,714	10,231	7,20,388	5,85,884	3,12,016	12,881	8,01,002
XXI.—Education	55	7,86,769	...	10,93,947	16,50,092	14,11,468	...	8,02,714	10,231	7,20,388	5,85,884	3,12,016	12,881	8,01,002
XXII.—Medical	56	8,47,634	14,21,941	2,30,514	7,26,873	11,76,698	...	3,40,897	4,078	2,45,065	78,169	2,02,557	8,708	3,40,897
XXIII.—Public Health	57	2,65,638	11,74,308	3,61,282	2,11,631	1,81,629	...	2,36,399	29	73,416	67,793	97,204	...	2,65,638
XXIV.—Agriculture	58	3,14,341	3,34,565	6,71,003	12,23,676	6,08,464	...	1,27,026	3,162	2,73,285	3,79,631	1,40,293	84	40,60,150
XXV.—Industries	59	7,86,124	4,307	1,84,947	1,04,812	6,74,795	...	8,980	...	3,13,100	30,144	4,304	21,11,263	...
XXVI.—Miscellaneous Departments	61	6,00,675	1,80,205	72,697	4,08,770	1,90,480	...	1,90,480	79,843	2,037	65,737	6,940	1,186	15,51,654
Total		74,94,061	8,55,112	88,40,764	10,22,827	64,58,819	...	64,58,819	...	31,41,843	22,44,426	12,70,936	57,027	4,71,36,454
H.—Civil Works.														
XXX.—Civil Works	65 A	11,51,701	20,88,794	3,28,363	7,00,600	8,84,795	...	8,84,795	51,015	6,45,563	5,03,900	4,47,573	36,934	7,08,233
XXXI.—Bombay Development Scheme	66 G	11,51,701	32,68,850	3,28,363	7,00,600	8,84,795	...	8,84,795	51,015	6,45,563	5,03,900	4,47,573	36,934	82,58,850
Total			53,92,644	3,28,363	7,00,600	8,84,795	...	8,84,795	51,015	6,45,563	5,03,900	4,47,573	36,934	1,05,07,101
J.—Miscellaneous—														
XXXII.—Transfers from Relief Fund	87	634	50,43,709	...	4,48,800	47,212	...	...	...	8,00,000	24,14,060	...	...	87,46,841
XXXIII.—Receipts in aid of Suppanna-	72 A	478	23,10,081	5,02,818	3,54,873	1,13,166	...	2,20,783	...	1,27,293	1,03,033	16,545	2,920	41,85,330
XXXIV.—Stationery and Printing	73	487	4,29,278	4,76,080	3,04,074	5,44,959	...	1,84,388	775	2,68,110	75,013	46,260	1,249	23,60,270
XXXV.—Miscellaneous	74 A	505	14,83,624	5,12,476	24,68,163	9,95,273	...	1,63,408	30,57,902	8,39,499	4,39,430	1,61,734	4,272	1,10,36,178
Total			82,92,504	27,85,315	33,70,470	5,20,529	...	5,20,529	30,58,977	20,24,402	30,21,336	2,24,539	7,341	27,42,23,619
L.—Provincial Contributions, etc.—														
XXXIX.—Contributions to the Central Government by Provincial Governments	78	586	...	...	...	...	...	...	...	...	...	...	...	...
XXXIX-A. } Miscellaneous Adjustments and 51-A. } between the Central and Provincial Governments	79	597	...	...	...	...	...	...	...	...	...	...	...	...
Total			...	...	...	...	...	...	...	...	...	...	...	...
M.—Extraordinary items—														
XL.—Extraordinary Receipts	79A	600	...	...	3,65,938	5,06,250	...	76,20,870	...	...	24,234	...	...	84,65,015
XL-A.—Transfers from Revenue Reserve Fund	79C	602	...	...	...	...	...	16,00,000	...	...	84,234	...	...	13,00,000
Total			...	...	3,65,938	5,06,250	...	76,20,870	...	...	84,234	...	...	99,65,015
Total Revenue in India.		18,08,77,005	15,91,42,304	12,98,31,281	11,27,57,532	10,30,76,593	...	54,57,762	5,94,64,509	5,28,18,076	2,71,03,951	15,64,588	94,57,86,494	...
Revenue in England converted into Rs. at £1 = Rs. 138 (for details (see Account No. 4-A).		10,167	10,206	28,534	—58,273	6,664	...	...	563	—755	5,482	888	7,472	6,654
Exchange on ditto (e)		82	115	217	—429	87	...	...	7	—13	35	8	90	163
Total Revenue of Provincial Government		18,08,87,264	15,91,52,625	12,98,31,289	11,27,18,380	10,30,58,314	...	54,58,332	5,94,63,741	5,28,23,692	2,71,94,797	15,72,400	94,57,93,206	...

(e) For distribution between Major heads, see the relative subsidiary Accounts.

No. 9.—ACCOUNT OF THE EXPENDITURE OF THE SEVERAL PROVINCIAL GOVERNMENTS IN INDIA AND IN ENGLAND FOR THE YEAR ENDED 31st MARCH 1930.

HEADS OF EXPENDITURE.	Details of SUBSIDIARY ACCOUNTS		Government of Madras.	Government Bombay.	Government Bengal. Assam.	Government of United Provinces.	Government Punjab.	Borwa.		Government of Central Provinces and Berar.	Government Assam.	Government of Coorg.	Total Provincial Governments.
	No. of Acct.	Page.						Government of Borwa.	Shan States and Federations				
EXPENDITURE IN INDIA.													
A.—Direct Demands on the Revenue—													
5.—Land Revenue	18 A	115	28,89,015	68,08,481	45,09,250	92,62,180	40,87,314	61,78,127	56,880	25,72,598	20,55,281	82,712	4,11,42,998
6.—Excise	19 A	121	45,18,714	44,25,049	22,25,927	13,26,410	18,72,566	22,59,058	86,549	18,33,809	9,14,828	11,419	2,01,16,466
7.—Stamps	20 A	125	7,67,276	2,64,915	6,22,631	3,40,610	3,45,759	1,59,365	255	2,54,840	63,619	2,504	29,89,359
8.—Forests	21 A	131	43,81,358	43,27,159	15,47,923	32,52,976	24,73,215	65,04,242	4,97,366	7,61,701	20,42,364	2,31,165	2,98,72,824
9.—Registration	22 A	135	29,08,057	6,64,382	22,12,658	4,97,052	99,107	1,87,630	711	6,48,919	1,74,495	1,967	76,17,748
9A.—Scheduled Taxes	22 C	137	..	23,731	15,000	...	...	3,469	..	..	..	..	39,200
TOTAL			1,54,14,420	1,33,10,667	1,11,83,284	1,46,79,328	88,77,951	1,52,91,900	6,41,711	60,69,981	52,50,587	3,19,767	10,17,76,585
AA.—Forest and other Capital Outlay charged to Revenue—													
8A.—Forest Capital Outlay	21 B	132	4,30,699	2,22,021	1,16,684	1,34,436	4,95,251	7,69,313	88,195	1,41,596	1,77,310	90,282	27,21,337
B.—Railway Revenue Account—													
10A.—State Railways:													
Interest on Debt	28	177	..	..	..	7,715	..	..	..	..	48,274	..	55,989
11.—Subsidized Companies	30	181	..	..	..	5,000	..	..	..	..	8,911	..	13,911
12A.—Miscellaneous Railway Expenditure	31A	184	..	..	..	..	..	..	..	..	2,197	..	2,197
TOTAL			..	...	..	12,715	...	...	..	..	59,882	...	72,097

C.—Irrigation, etc., Revenue Account—														
14.—Works for which Capital Accounts are kept—														
Interest on Debt	83	215	(b) 60,26,845	(c) 78,06,692	18,28,008	96,92,724	1,26,13,904	22,25,517	...	20,45,897	26,80,488	...	...	4,49,14,016
15.—Other Revenue Expenditure financed from Ordinary Revenues.	38	263	52,38,004	17,16,279	13,47,123	83,002	5,92,656	9,32,106	5,043	8,03,964	2,10,713	90,088	10,938	1,04,70,816
15 (1).—Other Revenue Expenditure financed from Famine Relief Fund	33	233	..	17,02,204	1,000	...	...	...	...	...	...	...	...	17,03,224
TOTAL			1,12,65,749	1,12,24,205	31,71,131	97,75,726	1,31,46,560	31,57,623	5,043	23,49,881	28,91,201	90,088	10,938	5,70,88,125
CC.—Irrigation, etc., Capital Outlay (charged to Revenues)—														
16.—Construction of Irrigation, etc., Works—														
B.—Finance & m. Ordinary Revenues	34	229	11,05,381	...	2,41,602	—3,64,419	...	4,46,913	...	—782	68,356	...	...	14,57,050
TOTAL			11,05,381	...	2,41,602	—3,64,419	...	4,46,913	...	—782	68,356	...	...	14,57,050
Carried over			2,82,16,249	2,77,56,393	1,46,63,701	2,44,37,686	2,20,19,763	1,98,65,748	6,79,949	85,59,036	1,13,60,816	56,77,387	4,20,887	16,81,57,194

(a) Includes Rs. 4,79,50 met from Famine Relief Fund
 (b) Includes credit of Rs. 203 on account of recovery of interest on private jobs undertaken by the Government's Assam Project.

No. 9.—ACCOUNT OF THE EXPENDITURE OF THE SEVERAL PROVINCIAL GOVERNMENTS IN INDIA AND IN ENGLAND FOR THE YEAR ENDED 31st MARCH 1930.—*contd.*

HEADS OF EXPENDITURE.	DETAILS OF PROVINCIAL ACCOUNTS.		Page.	No. of Acct.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	BUREAU.		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Total of Provincial Governments.
					R	R	R	R	R	R	R	R	R	R	R	R
EXPENDITURE IN INDIA.—<i>contd.</i>																
Brought forward																
Debt Services—																
19.—Interest on Ordinary Debt				43	2,82,10,249	2,77,56,803	1,46,62,701	2,42,37,686	2,20,19,702	1,80,65,748	6,79,919	5,50,086	1,13,60,816	55,77,267	4,50,987	16,71,77,104
<i>Deduct—</i> Amount chargeable to—																
Railways				30A	...	(c)	19,99,415	77,15	1,96,13,904	22,25,317	...	20,45,897	26,80,488	45,274	...	55,939
Ignition				30A	60,27,167	1,16,76,403	...	96,92,724	96,92,724	...	...	...	1,50,737	28,791	...	4,91,61,518
Forests				43A	4,35,819	95,594	18,591	64,194	6,54,672	1,52,407	...	34,261	...	...	8,477	8,56,448
Hydro-Electric Scheme				43A	53,716	...	...	...	...	...	...	...	...	...	...	7,08,387
Bombay Development Scheme				43A	...	28,64,523	...	...	...	...	...	...	...	...	...	23,64,823
Other Government Commercial Undertakings				43A	2,51,279	2,23,288	...	...	1,09,038	11,55,764	...	...	...	...	...	17,79,909
Remainder chargeable to Ordinary Debt				43A	...	1,98,08,094	8,55,413	44,75,215	...	30,53,774	19,046	96,637	4,54,480	1,01,812	8,477	1,81,12,054
20.—Interest on Other Obligations				44	5,982	99,080	8,463	...	...	79,702	...	16,744	51,770	...	...	30,811
21.—Appropriations for Reduction of Arduance of Debt				45	39,50,176	14,09,107	6,78,862	22,00,000	6,55,807	4,10,374	...	45,369	2,16,978	...	...	95,00,433
TOTAL					89,82,939	2,13,73,381	1,88,087	66,75,216	16,97,407	21,61,398	19,016	1,51,770	1,95,732	1,01,812	8,477	2,79,818
F.—Civil Administration—																
22.—General Administration				46	3,41,89,868	2,28,85,747	1,24,30,762	1,89,85,370	1,11,38,804	1,00,72,185	6,42,144	70,03,789	67,91,351	27,39,904	1,38,908	11,17,25,197
23.—Administration of Justice				46A	93,73,173	75,31,329	1,06,96,659	78,06,169	60,28,970	66,27,965	2,48,155	20,80,934	21,74,535	11,56,605	58,104	5,92,05,309
24.—Administration of Prisons				49A	30,60,080	24,30,898	34,45,129	42,14,605	42,76,179	32,41,000	21,406	18,98,950	9,82,519	5,11,642	11,251	6,92,05,821
25.—Police and Convict Settlements				50A	1,98,31,071	1,75,95,366	2,09,12,024	1,71,45,590	1,21,34,753	1,54,701,100	1,67,611	82,39,962	90,66,310	27,78,400	1,00,047	12,61,2,481
26.—Police and Pilgrimage				51C	30,341	23,178	6,01,915	30,388	3,070	98,472	...	...	...	42,038	...	1,51,364
27.—Scientific Departments				54	3,16,580	86,026	2,46,14,690	2,00,13,470	1,71,01,107	1,21,61,598	4,18,831	90,42,15	36,78,797	11,983	1,51,370	61,57,028
28.—Education				55A	2,61,08,428	2,46,14,690	1,42,61,320	2,00,13,470	1,71,01,107	1,21,61,598	4,18,831	90,42,15	36,78,797	11,983	1,51,370	12,90,19,930
29.—Medical				56A	85,08,698	64,28,618	56,06,120	88,41,317	48,72,000	44,80,759	2,58,984	28,70,380	14,50,751	13,41,131	84,709	3,87,49,654
30.—Public Health				57A	30,13,857	20,08,883	35,189	26,37,959	23,80,604	13,38,388	76,484	21,35,014	6,81,535	8,37,569	13,122	1,97,24,941
31.—Agriculture				58A	1,42,513	25,31,086	34,60,719	57,72,915	57,72,915	21,72,88	21,672	15,65,723	18,49,023	7,90,172	23,345	2,71,24,145
32.—Industries				59A	57,64,683	3,74,020	12,32,639	14,11,725	14,13,176	3,49,888	...	10,46,319	4,08,814	214,367	...	86,11,541
33.—Miscellaneous Departments				61A	28,11,063	4,53,402	2,89,490	77,765	1,19,022	3,02,750	1,701	37,312	1,33,795	19,913	1,102	39,90,321
TOTAL					10,45,41,089	8,26,10,355	7,54,92,186	7,44,55,505	6,50,04,450	6,71,51,750	10,27,156	3,78,83,570	2,70,30,614	1,33,38,164	5,84,651	54,03,30,750
F.—Civil Administration—																
Capital Outlay charged to Revenue—																
34.—Capital outlay on Industrial Development met from Revenue				39B	...	...	...	...	86,930	...	...	...	...	...	...	86,930

60A	433	1,81,50,565	1,19,10,221	94,53,923	50,01,996	1,67,20,684	2,11,63,720	24,46,580	85,62,639	81,67,797	77,16,864	3,96,738	10,89,91,887
60F	444	53,716	...	...	...	...	...	...	...	...	...	...	53,716
60H	446	...	29,15,912	...	...	...	...	...	...	...	...	...	29,15,912
		1,62,04,281	1,40,26,043	94,73,923	50,01,996	1,67,20,684	2,11,63,720	24,46,580	85,62,639	81,67,797	77,16,864	3,96,738	11,18,01,215
69	461	...	...	...	...	16,89,470	...	...	...	...	...	...	16,89,470
70	467	182	5,96,628	46,212	8,64,538	4,43,870	2,04,992	...	2,438	24,14,060	2,36,141	...	49,02,048
87	634	2,99,818	...	...	7,53,337	...	...	...	...	...	...	...	10,35,155
79C	453	61,68,591	56,52,497	44,88,682	49,68,20	18,81,094	33,87,403	4,741	21,01,884	17,39,971	7,13,913	40,765	3,00,91,807
71B	491	19,29,315	1,74,461	23,42,348	13,37,071	10,90,788	9,50,046	18,363	8,38,062	6,24,881	4,31,255	20,601	1,09,46,697
74C	509	4,42,821	6,34,728	2,44,504	9,16,416	2,70,280	83,22,035	2,70,641	3,45,497	8,61,484	4,47,018	28,075	93,37,450
		78,40,717	82,62,923	71,16,586	88,41,388	54,95,006	78,75,076	3,02,745	41,87,876	56,40,101	18,31,867	89,611	3,63,03,165
75D	481	8,67,247	...	26,36,404	...	...	...	...	2,24,606	...	...	12,121	37,25,278
76B	601	...	...	...	...	...	27,948	...	...	...	...	...	27,948
		10,35,57,572	15,40,28,894	10,91,94,093	11,82,11,900	10,92,88,835	10,37,19,844	50,75,126	5,85,99,307	5,20,93,396	2,87,02,240	14,95,661	90,49,97,388
4B	27	48,30,411	40,17,639	41,85,195	40,74,483	89,04,078	61,26,724	90,524	23,29,699	21,35,361	10,66,507	39,323	9,27,30,021
		40,598	38,254	31,460	32,237	32,473	30,205	738	19,922	17,090	8,081	297	2,70,755
		16,84,78,581	15,91,70,784	11,32,63,678	12,33,20,600	11,32,26,383	10,98,96,773	51,66,078	6,09,41,918	3,12,45,757	2,07,71,728	15,35,281	93,80,27,164
8	47	18,08,87,251	16,91,52,925	11,85,87,399	12,98,61,022	11,27,18,880	10,30,83,314	64,56,393	5,94,53,741	5,92,23,592	2,71,04,707	13,72,460	94,87,93,596
		-1,24,08,673	+10,72,841	+2,28,561	+65,40,422	-5,04,536	-68,13,459	-2,01,654	-14,58,177	-14,23,165	-25,70,981	+37,179	+77,08,192

— **M. O. Hardy** see **The relative Subsidiary Accounts.**

a) For distribution between Mr or Heads, see
b) Total at 11:49:53 charged to Capital

b) Includes Rs. 41,081 charged to Capital

No. 10.—ACCOUNT of the RECEIPTS of the several PROVINCIAL GOVERNMENTS, showing

RECEIPTS.	DETAILS OF SUBSIDIES BY ACCOUNTS.		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Item No.
	No. of Acct.	P a c e.					
			R	R	R	R	
Revenue as per Account No. 8	8	47	18,08,87,254	15,01,52,625	11,35,87,329	12,98,61,022	1
P.—Deposits and Advances—							
Famine Relief Fund	87	634	4,91,230	10,73,411	61,336	8,38,082	2
Appropriation for Reduction or Avoidance of Debt:—							
Sinking Funds for Provincial Loans	89	638	...	14,67,919	...	26,13,946	3
Other Appropriations	App. A	...	33,50,176	8,36,887	6,78,862	...	4
Sinking Funds for loans granted to Local Bodies, etc.	80A	639	...	...	...	...	5
Depreciation Reserve Funds of Commercial Concerns	93	631	17,301	...	...	...	6
Depreciation Reserve Fund—Forest Tramway	93	631	..	...	...	...	7
Depreciation Reserve Fund—Government Presses	93	631	1,32,097	58,364	1,38,089	16,247	8
Transfers from Famine Relief Fund	87	634	..	23,39,000	...	...	9
Revenue Reserve Fund	94A	638	...	...	...	...	10
Suspense	App.	...	1,52,953	46,436	.	...	11
Miscellaneous	App.	...	...	...	...	60,200	12
TOTAL			47,43,762	61,22,017	8,78,287	35,28,475	13
R.—Loans and Advances by Provincial Governments	96	667	50,36,279	1,03,13,880	11,28,029	94,32,024	14
S.—Advances from Provincial Loans Fund	83A	681	98,00,000	10,30,89,071	16,00,000	2,57,63,000	15
Advances from the Government of India . . . . .		...	...	...	...	...	16
Total Provincial Receipts			20,02,67,295	28,36,77,693	11,71,93,645	16,85,84,591	17
Opening Balance, 1st April 1929			6,32,56,099	2,71,76,034	2,23,09,021	21,71,245	18
GRAND TOTAL			26,34,93,394	31,08,53,727	13,95,02,666	17,07,55,836	19

the AMOUNTS received on each ACCOUNT for the year ended the 31st March 1930.

Item No.	Government of Punjab.	BURMA		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Total Provincial Governments.
		Government of Burma.	Shan States Federation.					
	₹	₹	₹	₹	₹	₹	₹	₹
1	11,27,18,830	10,30,83,314	54,58,332	5,94,53,741	5,28,23,592	2,71,94,797	13,72,400	94,57,93,296
2	85,022	...	..	4,36,123	7,84,767	...	..	37,69,971
3	1,28,866	...	...	...	...	...	...	42,10,781
4	5,27,567	4,10,574	...	45,369	2,16,978	...	..	63,66,413
5	...	...	...	..	352	...	...	352
6	...	8,10,500	...	...	...	...	...	8,27,801
7	...	...	...	...	56,522	...	...	56,522
8	49,759	77,471	...	...	37,886	10,488	...	5,20,401
9	...	...	...	12,48,272	78,60,987	...	...	1,17,43,259
10	43,590	...	...	...	...	...	...	43,590
11	2,26,761	...	...	...	21	584	...	4,23,760
12	1,18,009	...	...	...	...	...	...	1,78,209
13	11,79,574	12,08,545	...	17,24,764	89,57,513	11,072	...	2,84,44,000
14	20,44,317	23,57,978	24,229	11,39,080	15,41,696	2,46,585	...	8,41,64,117
15	2,00,00,000	55,30,000	...	...	73,12,000	2,00,000	...	17,80,64,071
16	...	...	5,00,000	...	...	...	...	5,00,000
17	13,63,42,721	11,22,39,837	59,32,561	6,23,17,585	7,06,34,801	2,76,52,404	15,72,460	1,18,69,65,406
18	31,84,975	1,04,60,014	25,03,792	1,71,88,826	1,70,64,228	71,95,431	6,02,511	17,30,91,176
19	14,00,27,696	12,27,08,861	84,86,363	7,05,06,411	8,76,99,020	3,43,47,835	21,74,971	1,36,00,56,699

No. 11.—ACCOUNT of the DISBURSEMENTS of the several PROVINCIAL GOVERNMENTS,

DISBURSEMENTS	DETAILS OF SUBSIDIARY ACCOUNTS		Government of Madras	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Item No.
	No. of Acct.	Page					
Expenditure charged against Revenue—			R	R	R	R	
As per Account No 9	9	51	16,84,78,581	15,90,70,784	11,83,63,678	12,33,20,600	1
Forest, Irrigation and other Capital Outlay not charged to Revenue—							
AA.—52A.—Capital Outlay on Forests	21B	132	—2,46,979	...	..	..	2
CC.—55.—Construction of Irrigation, etc., Works	34	229	91,54,843	3,03,23,400	19,72,980	1,42,61,923	3
FF.—56A.—Capital Outlay on Improvement of Public Health	57B	392	...	5,96,347	..	67,298	4
56B.—Capital Outlay on Agricultural Improvements	58B	398	...	...	..	—7	5
56C.—Capital Outlay on Industrial Development	59B	404	2,17,502	..	..	..	6
HH.—58.—Capital Outlay on Hydro-Electric Scheme	67G	455	9,01,859	..	..	..	7
59.—Bombay Development Scheme	68	459	..	—1,77,090	..	..	8
60.—Civil Works	69	461	75,378	44,12,804	23,30,840	52,20,620	9
JJ.—60A.—Other Provincial Works not charged to Revenue	74D	510	...	3,877	...	24,267	10
60B.—Payments of Commuted Value of Pensions	72D	484	—1,28,109	12,24,527	..	2,24,373	11
TOTAL			90,73,797	3,63,87,553	45,08,820	1,98,07,492	12
N.—Public Debt Discharged.	82A	620	...	..	...	60,200	13
P.—Deposits and Advances—							
Famine Relief Fund	87	634	..	76,90,111	47,212	...	14
Appropriation for Reduction or Avoidance of Debt—				..	..	..
Sinking Fund for Provincial Loans	89	638	..	12,258	...	60,200	15
Sinking Fund Investment Account	89	638	...	14,56,979	..	25,41,213	16
Depreciation Reserve Fund of Commercial Concerns	93	651	12,424	...	..	...	17
Depreciation Reserve Fund—Government Presses	93	651	80,896	37,212	83,332	..	18
Transfers to Famine Relief Fund—Repayment of advances	87	634	...	2,00,005	...	...	19
Revenue Reserve Fund	94A	658	...	...	...	...	20
Suspense	App.	...	...	1,07,347	11,023	...	21
Miscellaneous	App.	...	...	3,66,714	...	...	22
TOTAL			99,320	98,70,710	1,41,567	26,01,473	23
R.—Loans and Advances by Provincial Governments	96	667	60,75,457	49,08,277	18,36,740	71,09,859	24
S.—Advances from Provincial Loans Fund	86A	633	2,51,40,472	7,71,06,098	7,78,832	1,48,85,352	25
Total Provincial Disbursements			20,97,87,567	25,68,53,761	12,00,24,676	16,77,85,116	26
Closing Balance, 31st March, 1930			(a) 5,37,05,827	(b) 2,45,00,566	(c) 1,94,77,990	(d) 22,70,420	27
GRAND TOTAL			26,34,93,394	31,08,53,627	13,95,02,666	17,07,55,536	28

showing the AMOUNTS paid on each ACCOUNT for the year ended 31st March 1920.

Item No.	Government of Punjab	BURMA		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Total Provincial Governments.
		Government of Burma	San States Federation					
	R	R	R	R	P	R	R	R
1	11,82,25,386	10,08,06,773	51,66,678	6,09,41,918	5,47,46,757	2,97,71,728	15,35,281	93,80,27,164
2			..	..	49,146	88,254	..	-1,09,579
3	76,25,581	6,84,139	..	..	22,04,442	...	...	6,62,26,810
4		...	..	..		..	...	6,62,645
5	...		..	..	...	...	...	-7
6	...		..	..	...	...	...	2,17,302
7	47,82,340	...	...	...	..	..	...	56,84,189
8	...		..	...		...	...	-1,77,009
9	...	..	5,67,508	..	6,54,136	2,72,687	...	1,37,47,400
10	...	..	..	...	...	...	..	28,144
11	9,05,833	20,96,681	...	-12,701	11,95,624	50,552	..	56,45,700
12	1,31,03,744	27,81,800	5,67,506	-12,701	41,03,343	4,11,403	...	9,19,26,655
13	1,29,500				...	..	..	1,89,700
14	4,43,830	..	..	20,43,272	1,02,75,047	..	..	2,04,99,502
15	1,30,607	..	..	...	...	...	...	2,03,095
16	..	..	...	...	...	...	...	39,98,192
17	...	1,27,000	...	...	...	...	...	1,39,124
18	80,814	70,738	...	...	39,989	1,438	...	3,90,929
19	...	...	...	1,69,602	4,67,830	...	...	6,37,527
20	15,00,000	...	..	...	...	...	...	15,00,000
21	1,394	...	...	74,867	...	...	...	1,94,431
22	...	...	...	...	...	...	...	3,66,714
23	21,36,175	1,97,738	..	22,87,541	1,07,82,906	1,438	..	2,81,38,814
24	73,45,008	19,35,463	20,000	12,74,718	54,60,820	30,64,204	...	8,85,31,035
25	5,27,567	4,89,981	...	45,369	83,82,300	...	...	12,72,27,221
26	13,67,88,370	11,52,00,703	57,54,184	6,45,36,345	8,29,26,131	3,82,48,953	15,23,281	1,22,40,41,189
27	32,39,326	74,08,146	27,32,169	1,49,69,565	47,72,868	15,98,682	6,39,690	13,60,16,480
28	14,00,27,606	12,27,08,831	84,86,353	7,95,06,411	5,76,19,029	3,48,47,835	21,74,971	1,36,00,56,669

No. 11A.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT OF MADRAS in *India* and in *England* for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT 21 = RS. 131 AND THEN LIONGONG ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenue—						
5.—Land Revenue	28,39,015	...	41,163	..	28,80,173	...
6.—Excise	(a) 1,45,567	43,73,147	...	67,053	1,45,567	41,40,202
7.—Stamps	7,67,276	...	1,757	...	7,69,033	...
8.—Forest	43,81,358	...	1,97,939	...	45,79,297	...
9.—Registration	(a) 4,145	29,03,912	...	...	4,145	29,03,912
TOTAL .	81,37,361	72,77,059	2,40,859	67,055	83,78,220	73,44,114
AA.—Forest and other Capital Outlay charged to Revenue—						
8A.—Forest Capital Outlay . . .	4,30,699	...	...	...	4,30,699	...
C.—Irrigation, etc., Revenue Account -						
14.—Works for which Capital accounts are kept—						
Interest on Debt	60,26,845	...	...	...	60,26,845	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	52,38,904	...	19,000	...	52,57,904	...
TOTAL .	1,12,65,749	...	19,000	...	1,12,84,749	...
CC.—Irrigation, etc., Capital Outlay (charged to Revenue)—						
16.—Construction of Irrigation, etc., Works—						
B.—Financed from Ordinary Revenues	11,05,381	...	...	...	11,05,381	...
E.—Debt Services—						
19.—Interest on Ordinary Debt . .	64,42,872	...	...	...	64,42,872	...
<i>Deduct</i> —Amount chargeable to Forests.	1,33,939	...	...	...	1,33,939	...
„ Amount chargeable to Irrigation	60,27,107	...	...	...	60,27,107	...
„ Amount chargeable to Hydro-Electric Scheme	53,716	...	...	...	53,716	...
„ Amount chargeable to other Government Commercial Undertakings	2,51,279	...	...	...	2,51,279	...
Remainder chargeable to Ordinary Debt.	—23,169	...	...	...	—23,169	...
20.—Interest on Other Obligations .	5,982	...	...	...	5,982	...
21.—Appropriation for Reduction or Avoidance of Debt	29,50,176	...	...	...	29,50,176	...
TOTAL .	39,32,989	...	...	...	39,32,989	...
Carried over .	2,48,72,179	72,77,059	2,50,859	67,055	2,51,32,038	73,44,114

(a) Reinter to expenditure in Agency Tracts which have been declared to be Backward Tracts under Sub-section 2 of Section 52A. of the Government of India Act.

No. 11A.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT OF MADRAS in India and in England for the year ended 31st March 1930—*concd*

HEADS OF EXPENDITURE	INDIA		ENGLAND (FIRST CONVERTED INTO Rs. at £1=Rs. 18½ and THEN EXCHANGE ADDED).		INDIA AND ENGLAND	
	Reserved	Transferred	Reserved.	Transferred	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	2,48,72,179	72,77,057	2,59,859	67,055	2,51,32,038	73,44,114
F.—Civil Administration—						
22.—General Administration	2,38,42,582	5,17,476	6,89,916	10,627	2,45,12,298	5,58,103
24.—Administration of Justice	95,79,173		2,36,633		98,09,106	
25.—Jails and Convict Settlements	30,64,830		62,409		31,22,519	
26.—Police	1,98,13,071		3,87,153		2,02,57,224	
27.—Ports and Pilotage	30,341				30,341	
30.—Scientific Departments	2,29,542	85,408	9,920	4,022	2,39,462	90,020
31.—Education	(a) 11,53,884	2,50,42,544	9,147	2,13,799	11,63,031	2,52,61,343
32.—Medical	(b) 1,90,066	86,18,582		5,10,009	1,90,066	91,28,541
33.—Public Health	(b) 80,721	29,33,106		97,672	80,721	30,30,778
34.—Agriculture	(b) 22,799	41,19,713		92,084	22,799	42,11,747
35.—Industries	1,033	25,63,620		1,49,288	1,033	27,12,108
37.—Miscellaneous Departments	22,85,838	3,25,240	25,209		23,11,037	3,25,240
TOTAL	6,03,04,870	4,42,36,219	14,00,487	10,82,461	6,17,05,337	4,53,18,680
H.—Civil Works—						
41.—Civil Works	20,60,894	1,60,59,671		4,03,205	20,60,894	1,64,92,876
41C.—Interest on Capital outlay on Hydro-Electric Schemes	53,716				53,716	
TOTAL	21,14,610	1,60,59,671		4,03,205	21,14,610	1,64,92,876
J.—Miscellaneous—						
43.—Famine—						
A.—Famine Relief	182				182	
B.—Transfer to Famine Relief Fund	2,99,818				2,99,818	
45.—Superannuation Allowances and Pensions	51,68,581		13,04,538		64,73,119	
46.—Stationery and Printing	16,16,843	3,12,472	3,73,276		19,90,119	3,12,472
47.—Miscellaneous	3,18,510	1,24,305	148		3,18,658	1,24,305
TOTAL	74,03,940	4,38,777	18,77,962		90,81,902	4,38,777
JJ.—Miscellaneous—Capital Outlay charged to Revenue—						
43A.—Commutation of pensions financed from Ordinary Revenues	8,52,247				8,52,247	
Total Expenditure as in Account No. 9	9,55,47,816	6,80,39,726	38,38,288	15,52,721	9,83,86,134	6,90,92,447
C. XIII.—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	52,67,178				52,67,178	
Refunds of Revenue	9,79,961	1,68,409			9,79,961	1,68,409
AA. to JJ.—Forest/Irrigation and other Capital not charged to Revenue—						
52A.—Capital Outlay on Forests	—2,46,979				—2,46,979	
55.—Construction of Irrigation, etc., Works	86,79,023		4,75,328		91,54,346	
56C.—Capital Outlay on Industrial Development	2,14,051	3,251			2,14,051	3,251
58.—Capital Outlay on Hydro-Electric Scheme	7,80,255		1,71,804		9,01,859	
60.—Civil Works		75,378				75,378
60B.—Payments of Commuted Value of Pensions	—1,28,109				—1,28,109	
* TOTAL	92,48,241	78,629	6,46,927		98,95,168	78,629
GRAND TOTAL	11,10,43,226	6,82,80,764	39,85,215	15,52,721	11,50,28,441	6,98,39,435

(a) Includes expenditure in Agency Tracts.

(b) Expenditure in Agency Tracts.

(c) Vide foot note (b) on page 182.

No. 11B.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BOMBAY in *India* and in *England* for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1 = RS 18½ AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND	
	Reserved.	Transferred.	Reserved	Transferred.	Reserved.	Transferred.
	Rs	Rs	Rs	Rs	Rs	Rs
A.—Direct Demands on the Revenue—						
5.—Land Revenue	66,08,431	...	54,747	..	66,63,178	...
6.—Excise . . . . .	...	44,25,049	..	35,794	..	44,60,843
7.—Stamps	2,64,915	..	687	..	2,65,602	...
8.—Forest . . . . .	...	43,27,159	..	1,23,098	..	44,53,257
9.—Registration . . . . .	...	6,64,882	..	9,566	..	6,73,948
9A.—Scheduled Taxes	20,731	...	...	..	20,731	...
TOTAL	69,94,077	94,16,590	55,434	1,71,458	69,49,511	95,88,048
AA.—Forest and other Capital Outlay charged to Revenue—						
8A.—Forest Capital Outlay . . . . .	...	2,22,021	...	..	...	2,22,021
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital Accounts are kept—						
Interest on Debt—						
A.—Financed from Ordinary Revenues	78,05,632	...	...	...	78,05,632	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	17,16,279	..	2,150	..	17,18,429	...
15 (1)—Other Revenue Expenditure financed from Famine Relief Fund	17,02,294	...	...	..	17,02,294	..
TOTAL	1,12,24,205	..	2,150	..	1,12,26,855	..
E.—Debt Services—						
19.—Interest on Ordinary Debt	3,44,28,262	...	...	...	3,44,28,262	...
Deduct—Amount chargeable to Forests	95,594	...	...	...	95,594	...
„ Amount chargeable to Irrigation	1,18,76,463	..	...	...	1,18,76,463	...
„ Amount chargeable to Bombay Development Scheme	23,64,323	...	..	...	23,64,323	..
„ Amount chargeable to other Government Commercial Undertakings	2,23,288	..	...	..	2,23,288	...
Remainder chargeable to Ordinary Debt	1,98,68,094	...	..	..	1,98,68,094	...
20.—Interest on other obligations	96,080	..	..	..	96,080	...
21.—Appropriation for Reduction or Avoidance of Debt	14,09,107	...	..	...	14,09,107	...
TOTAL	2,18,73,281	...	...	..	2,18,73,281	...
Carried over	3,94,91,593	96,38,611	57,584	1,71,458	3,95,49,147	98,10,069

No. 11B.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT OF BOMBAY in *India* and in *England* for the year ended the 31st March 1930—*concl'd.*

HEADS OF EXPENDITURE	INDIA		ENGLAND (FIRST CONVERTED INTO RS. AT 21 = Rs. 134 AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved	Transferred.	Reserved	Transferred.
	₹	₹	₹	₹	₹	₹
Brought forward	8,94,91,563	96,38,611	57,584	1,71,458	3,95,49,147	98,10,089
F.—Civil Administration—						
22.—General Administration	2,22,27,103	1,58,644	4,85,041		2,27,12,144	1,58,644
24.—Administration of Justice	75,31,829		1,94,270		77,25,599	
25.—Jails and Convict Settlements	24,86,898		38,273		24,75,176	
26.—Police	1,75,95,866		4,35,953		1,80,81,819	
27.—Ports and Pilotage	28,178				23,178	
80.—Scientific Departments		86,026				86,026
81.—Education	6,84,489	1,99,30,201	2,444	1,68,453	6,86,933	2,00,98,654
82.—Medical	(a) 5,795	54,22,720		2,12,654	5,795	56,35,374
83.—Public Health		20,08,888		72,881		29,81,714
84.—Agriculture		36,41,301		50,277		30,91,578
85.—Industries		1,06,020		3,381		1,09,351
87.—Miscellaneous Departments	4,28,735	23,667	6,603	9	4,35,340	23,876
TOTAL	5,19,32,893	3,16,77,462	11,62,591	5,07,556	5,20,95,484	3,21,85,017
H.—Civil Works—						
41.—Civil Works	3,88,092	1,08,22,139	...	3,47,652	3,88,092	1,11,69,791
42.—Bombay Development Scheme	23,15,812	...	...	...	23,15,812	...
Total	32,03,904	1,08,22,139	..	3,47,652	32,03,904	1,11,69,791
J.—Miscellaneous—						
43.—Famine—						
A.—Famine Relief	5,96,628	..	...	...	5,96,628	...
45.—Superannuation Allowances and Pensions	56,52,497	...	16,50,560	...	73,03,057	...
46.—Stationery and Printing	11,97,077	1,76,392	1,49,854	..	13,46,931	1,76,392
47.—Miscellaneous	3,29,459	3,10,269	2,752	884	3,32,211	3,11,153
TOTAL	77,75,661	4,86,661	18,03,166	884	95,78,827	4,87,545
Total Expenditure as in Account No. 9	10,14,04,021	5,23,24,873	30,28,341	10,27,549	10,44,27,362	5,36,52,422
C.—XIII.—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	63,97,042	...	..	..	63,97,042	...
L.—Provincial contributions etc.—						
51A.—Miscellaneous adjustments between Central and Provincial Governments	8,011	..	...	...	8,011	...
Refunds of Revenue	8,28,921	7,26,489	...	...	8,28,921	7,26,489
CC. to J.J.—Irrigation and other Capital Outlay not charged to Revenue—						
55.—Construction of Irrigation, etc., Works	2,90,05,646	...	13,17,754	...	3,03,23,400	...
56A.—Capital outlay on Improvement of Public Health		5,96,347		...		5,96,347
59.—Bombay Development Scheme	—2,15,453		38,854	...	—1,77,099	
60.—Civil Works		44,16,804		...		44,16,804
60A.—Other Provincial Works not charged to Revenue	3,877	..	...	...	3,877	...
60B.—Payments of Commuted Value of Pensions	12,24,527	..	...	...	12,24,527	...
TOTAL	8,00,18,597	50,12,651	13,56,108	...	3,13,74,705	50,12,651
GRAND TOTAL	13,86,51,592	5,88,64,013	43,79,449	10,27,549	14,30,81,041	5,93,91,562

(a) Represents grants to the Bombay Medical Council which has been classified as 'Reserved'.

No. 11 C.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT OF BENGAL in *India* and in *England* for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1=RS 133 AND THEN EXCHANGE ADDED)		INDIA AND ENGLAND	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
A.—Direct Demands on the Revenue—	R	R	R	R	R	R
5.—Land Revenue	45,09,250		47,443	.	45,56,699	
6.—Excise	(a) 46,219	21,79,708	.	5,962	46,219	21,85,670
7.—Stamps	6,22,581	.	..		6,22,581	..
8.—Forest	15,47,928	..	71,878	.	16,19,706	.
9.—Registration	(a) 4,570	22,08,083			4,570	22,08,083
9A.—Scheduled Taxes	15,000	..			15,000	..
TOTAL	67,45,493	43,87,791	1,19,322	5,962	68,64,815	43,93,753
AA.—Forest and other Capital Outlay charged to Revenue—						
8A.—Forest Capital Outlay	1,16,684	..	..	..	1,16,684	.
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital accounts are kept—						
Interest on Debt	18,23,008	.	..	.	18,23,008	..
15.—Other Revenue Expenditure financed from Ordinary Revenues	13,47,123	..	52,929	.	14,00,052	.
15 (1).—Other Revenue Expenditure financed from Famine Relief Grant	1,000	..		..	1,000	..
TOTAL	31,71,131	..	52,929	..	32,24,060	..
CC.—Irrigation, etc., Capital Outlay charged to Revenue—						
16.—Construction of Irrigation, etc., Works—						
B.—Financed from Ordinary Revenues	2,41,602	..	.	.	2,41,602	..
E.—Debt Services—						
19.—Interest on Ordinary Debt	11,83,557	..	..	.	11,83,557	..
Deduct—Amount chargeable to Irrigation	19,99,418	..	..	..	19,99,418	..
Deduct—Amount chargeable to Forests	39,551	..	..	..	39,551	..
Remainder chargeable to Ordinary Debt	—8,55,412	..	..	..	—8,55,412	..
20.—Interest on Other Obligations	8,463	..	..	..	8,463	..
21.—Appropriation for reduction or avoidance of debt	6,78,862	..	..	.	6,78,862	.
TOTAL	—1,68,087	..	..	..	—1,68,087	..
F.—Civil Administration—						
22.—General Administration	1,20,24,875	4,01,887	6,42,749	87,600	1,26,07,624	4,39,496
24.—Administration of Justice	1,06,08,029	..	2,24,120	..	1,10,32,758	..
25.—Jails and Convict Settlements	34,45,129	.	83,688	..	34,78,817	.

No. 11C —STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BENGAL in *India* and in *England* for the year ended 31st March 1930—*concl'd*

HEADS OF EXPENDITURE.	INDIA		ENGLAND (FIRST CONVERTED INTO RS. AT £1=RS. 134 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved	Transferred	Reserved.	Transferred.	Reserved.	Transferred
	R	R	R	R	R	R
Brought forward	1,01,03,823	48,87,791	1,72,251	5,962	1,02,78,074	48,93,753
	4,75,85,372	4,01,887	14,60,777	37,609	4,90,46,349	4,89,496
F.—Civil Administration—<i>cont'd</i>						
30.—Scientific Departments	26,800				26,800	...
31.—Education	(a)14,10,588	1,29,52,982	26,384	2,12,304	14,36,872	1,31,65,286
32.—Medical	(a)1,82,845	54,83,505	4,852	3,50,030	1,37,697	57,33,535
33.—Public Health	(b)40,836	37,04,316		48,495	40,836	35,52,311
34.—Agriculture	(b)1,99,089	23,32,017	224	75,729	1,99,293	24,07,746
35.—Industries	(a)4,23,129	8,09,400	71,613	33,058	4,94,742	8,42,463
37.—Miscellaneous Departments	2,39,006	484	45,584		2,34,560	484
TOTAL	5,00,57,595	2,54,34,591	16,08,384	7,07,225	5,16,65,979	2,61,41,816
H.—Civil Works						
41.—Civil Works	15,12,056	79,41,867	...	1,22,008	15,12,056	80,63,875
J.—Miscellaneous—						
43.—Famine— A.—Famine Relief	46,212	...	...	...	46,212	...
45.—Superannuation Allowances and Pensions	44,83,632		14,96,754	...	59,80,186	
46.—Stationery and Printing	22,90,595	51,953	55,893		23,46,488	51,953
47.—Miscellaneous	2,43,838	571	373	...	2,44,311	571
TOTAL	70,64,372	52,524	15,52,825	...	86,17,197	52,524
JJ.—Miscellaneous—Capital Outlay charged to Revenue—						
45A.—Commutation of Pensions financed from Ordinary Revenues	26,36,404	...	...	...	26,36,404	...
Total Expenditure as in Account No. 9	7,13,77,250	3,78,16,773	33,34,460	8,85,195	7,47,11,710	3,86,51,968
C.—XIII—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	17,16,376	...	7,784	...	17,24,480	...
Refunds of Revenue	15,89,709	2,12,461	...	...	15,89,709	2,12,461
C. and HH.—Irrigation and other Capital Outlay not charged to Revenue—						
55.—Construction of Irrigation, etc., Works	19,66,754	...	6,226	...	19,72,980	...
60.—Civil Works	...	25,29,206	...	1,634	...	25,30,840
TOTAL	19,66,754	25,29,206	6,226	1,634	19,72,980	25,30,840
GRAND TOTAL	7,66,50,889	4,05,58,440	33,48,470	8,36,329	7,99,98,859	4,13,95,269

(a) Includes expenditure in Darjeeling and Chittagong Hill Tracts.
(b) Represents expenditure in Darjeeling and Chittagong Hill Tracts.

No. 11D.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the UNITED PROVINCES in *India* and in *England* for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA		ENGLAND (FIRST CONVERTED INTO RS AT £1=RS 13½ AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred	Reserved	Transferred	Reserved.	Transferred.
A.—Direct Demands on the Revenue—	R	R	R	R	R	R
5.—Land Revenue	92,62,180	.	1,88,922	.	94,01,102	.
6.—Excise . . . . .	.	13,26,410	.	.	.	13,26,410
7.—Stamps	3,40,610	.	..	..	3,40,610	..
8.—Forest	2,52,976	.	1,68,346	.	34,21,322	..
9.—Registration . . . . .	.	4,97,652	..	.	..	4,97,652
TOTAL	1,28,55,766	18,23,462	3,07,268	.	1,31,68,034	18,23,462
AA.—Forest and other Capital Outlay charged to Revenue—	.	.	.	.	.	.
8A.—Forest Capital outlay	1,34,436	..	..	..	1,34,436	..
B.—Railway Revenue Account—	.	.	.	.	.	.
10A.—State Railways—	.	.	.	.	.	.
Interest on Debt	7,715	..	..	.	7,715	..
11.—Subsidised Companies	5,000	.	..	.	5,000	..
TOTAL	12,715	..	..	..	12,715	..
C.—Irrigation, etc., Revenue Account	.	.	.	.	.	.
14.—Works for which Capital Accounts are kept—	.	.	.	.	.	.
Interest on Debt	98,92,724	..	..	..	98,92,724	..
15.—Other Revenue Expenditure financed from Ordinary Revenues	83,002	.	68,692	..	1,51,691	..
TOTAL	97,75,766	..	68,692	..	98,44,418	..
CC.—Irrigation, etc., Capital Outlay charged to Revenue—	.	.	.	.	.	.
16.—Construction of Irrigation, etc., Works—	.	.	.	.	.	.
B.—Financed from Ordinary Revenues	—3,64,419	..	..	.	—3,64,419	..
D.—Debt Services—	.	.	.	.	.	.
19.—Interest on Ordinary Debt	1,42,39,868	..	..	..	1,42,39,868	..
Deduct—Amount chargeable to Forests	64,194	..	..	..	64,194	.
" Amount chargeable to Railways	7,715	..	..	..	7,715	..
" Amount chargeable to Irrigation	96,92,724	..	.	.	96,92,724	..
Remainder chargeable to Ordinary Debt	44,75,235	.	..	..	44,75,235	..
21.—Appropriation for Reduction or Avoidance of Debt	22,00,000	..	..	..	22,00,000	.
TOTAL	68,75,235	..	..	..	68,75,235	..
Carried over	2,00,80,459	18,23,462	3,75,960	.	2,04,03,410	18,23,462

No. 11D.—STATEMENT showing the DISTRIBUTION between RESERVED AND TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the UNITED PROVINCES in *India* and in *England* for the year ended the 31st March 1930—*concl'd.*

HEADS OF EXPENDITURE.	INDIA		ENGLAND (FIRST CONVERTED INTO RS AT £1=RS 134 AND THEN EXCHANGE ADDED)		INDIA AND ENGLAND.	
	Reserved.	Transferred	Reserved	Transferred.	Reserved.	Transferred.
	₹	₹	₹	₹	₹	₹
Brought forward	2,90,89,459	18,23,462	3,75,960	.	2,94,65,419	18,23,462
F.—Civil Administration —						
22.—General Administration . . .	1,38,87,370	1,08,000	7,77,417	..	1,46,64,787	1,08,000
24.—Administration of Justice . .	78,06,969	.	2,29,780	...	80,36,749	..
25.—Jails and Convict Settlements .	42,14,605	.	27,128	...	42,41,733	..
26.—Police . . .	1,71,42,290	.	4,15,452	..	1,75,57,742	...
30.—Scientific Departments . . .	...	30,383	...	...	...	30,383
31.—Education . . .	10,37,213	1,89,76,266	13,005	1,89,801	10,50,218	1,91,06,067
32.—Medical . . .	(a) 18,970	36,25,367	.	1,65,846	18,970	37,91,213
33.—Public Health . . .	.	26,57,959	.	91,065	..	27,49,014
34.—Agriculture . . .	..	34,60,712	.	1,24,636	...	35,85,348
35.—Industries . . .	...	14,11,725	..	38,612	..	14,50,337
37.—Miscellaneous Departments . .	68,080	9,686	—3	...	68,077	9,686
TOTAL	4,41,75,497	3,02,80,098	14,62,719	6,09,950	4,56,38,276	3,08,90,048
H.—Civil Works—						
41.—Civil Works . . .	1,95,669	48,06,927	...	1,20,606	1,95,669	49,26,633
J.—Miscellaneous—						
43.—Famine—						
A.—Famine Relief . . .	8,64,538	...	125	...	8,64,663	...
B.—Transfers to Famine Relief Fund . . .	7,35,337	...	...	...	7,35,337	...
45.—Superannuation Allowances and Pensions . . .	49,68,026	...	15,25,498	...	64,93,524	...
46.—Stationery and Printing . . .	13,10,068	47,013	18,528	...	13,28,586	47,013
47.—Miscellaneous . . .	6,54,320	2,62,096	254	...	6,54,574	2,62,096
TOTAL	85,32,379	3,09,109	15,89,405	...	1,00,71,684	3,09,109
Total Expenditure as in Account No. 9	8,19,92,901	3,72,18,996	83,78,144	7,30,556	8,53,71,048	3,79,40,552
C. XIII—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts . . .	78,95,001	...	...	..	78,95,001	...
Refunds of Revenue . . .	10,14,956	2,08,005	...	...	10,14,956	2,08,005
CC. to JJ.—Irrigation and other Capital Outlay not charged to Revenue—						
55.—Construction of Irrigation, etc. Works . . .	1,41,74,163	...	87,759	...	1,42,61,922	...
56A.—Outlay on Improvement of Public Health . . .	.	67,298	...	...	...	67,298
56B.—Capital Outlay on Agricultural Improvements . . .	...	—7	..	...	...	—7
60.—Civil Works . . .	...	52,30,639	.	...	...	52,30,639
60A.—Other Provincial Works not charged to Revenue . . .	657	23,610	.	...	657	23,610
60B.—Payments of Commuted Value of Pensions . . .	2,23,373	...	...	..	2,23,373	...
TOTAL	1,43,98,193	58,21,540	87,759	...	1,44,85,952	58,21,540
GRAND TOTAL	10,53,01,034	4,27,48,541	34,65,903	7,30,556	10,87,66,957	4,34,79,097

(a) Represents grants to the Medical Council and Board of examination, and the State Medical Faculty.

No. 11E.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the PUNJAB in *India* and in *England* for the year ended the 31st March 1930.

HEADS OF EXPENDITURE.	INDIA		ENGLAND (FIRST CONVERTED INTO RS. AT £1=RS. 13½ AND THAN EXCHANGE ADDED)		INDIA AND ENGLAND.	
	Reserved.	Transferred	Reserved	Transferred.	Reserved.	Transferred.
A.—Direct Demands on the Revenue—	R	R	R	R	R	R
5.—Land Revenue	40,87,314	..	17,385	..	41,04,699	..
6.—Excise . . . . .	..	13,72,556	..	643	..	13,73,199
7.—Stamps	3,45,759	..	..	..	3,45,759	..
8.—Forest	24,73,215	..	87,256	..	25,60,471	..
9.—Registration	(a) 360	98,747	..	..	360	98,747
TOTAL	69,06,648	14,71,303	1,04,641	643	70,11,289	14,71,946
AA.—Forest and other Capital Outlay charged to Revenue—						
8A.—Forest Capital Outlay	4,95,251	..	..	..	4,95,251	..
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital accounts are kept—						
Interest on Debt	1,26,13,904	..	..	..	1,26,13,904	..
15.—Other Revenue Expenditure financed from Ordinary Revenues	5,32,156	..	4,60,578	..	9,93,234	..
TOTAL	1,31,46,560	..	4,60,578	..	1,36,07,138	..
CC.—Irrigation, etc., Capital Outlay charged to Revenue—						
16.—Construction of Irrigation, etc., Works—						
B.—Financed from Ordinary Revenues . . . . .	..	..	..	..	..	..
E.—Debt Services—						
19.—Interest on Ordinary Debt	1,11,81,446	..	..	..	1,11,81,446	..
Deduct—Amount chargeable to—						
Forests	90,666	..	..	..	90,666	..
Irrigation	1,26,13,904	..	..	..	1,26,13,904	..
Hydro-Electric Scheme	6,54,672	..	..	..	6,54,672	..
other Government Commercial Undertakings	1,08,038	..	..	..	1,08,038	..
Remainder chargeable to Ordinary Debt	22,82,834	..	..	..	22,82,834	..
21.—Appropriation for Reduction or Avoidance of Debt	6,55,367	..	..	..	6,55,367	..
TOTAL	16,27,467	..	..	..	16,27,467	..
F.—Civil Administration—						
22.—General Administration	1,09,20,267	2,13,537	4,64,524	..	1,13,84,791	2,13,537
24.—Administration of Justice	56,28,070	..	85,809	..	57,14,779	..
25.—Jails and Convict Settlements	42,76,179	..	15,533	..	42,91,732	..
26.—Police	1,21,34,753	..	2,18,024	..	1,23,52,777	..
30.—Scientific Departments . . . . .	..	26,070	..	..	..	26,070
31.—Education	7,01,358	1,63,97,749	3,021	1,09,571	7,04,379	1,65,08,320
32.—Medical	(b) 10,000	48,62,460	..	1,98,697	10,000	50,61,157
33.—Public Health . . . . .	..	25,30,994	..	94,310	..	25,35,304
34.—Agriculture . . . . .	..	57,72,915	..	1,90,658	..	59,63,573
35.—Industries . . . . .	..	14,15,176	..	28,338	..	14,43,509
37.—Miscellaneous Departments	84,463	28,559	4,032	..	88,495	28,559
TOTAL	3,37,55,990	3,12,48,460	7,90,983	6,21,569	3,45,46,953	3,18,70,029
Carried over	5,26,76,982	8,27,19,763	18,56,182	6,22,213	5,40,33,164	8,33,41,975

(a) Represents expenditure in Backward Tracts.
(b) Represents grant to the Punjab State Medical Faculty.

No. 11E.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the PUNJAB in *India* and in *England* for the year ended the 31st March 1930—*concl'd.*

HEADS OF EXPENDITURE	INDIA		ENGLAND (FIRST CONVERTED INTO RS. AT £=RS. 14½ AND THEN EXCHANGE ADDED)		INDIA AND ENGLAND.	
	Reserved	Transferred	Reserved	Transferred	Reserved.	Transferred.
	₹	₹	₹	₹	₹	₹
Brought forward	5,24,76,982	3 27,19,763	18,56,182	6,22,212	5,40,73,164	3,33,41,975
FF.—Civil Administration—Capital Outlay charged to Revenue—						
35A.—Capital outlay on Industrial Development met from Revenue . . . . .	...	86,930	...	..	...	86,930
H.—Civil Works—						
41.—Civil Works	1,29,753	1,63,80,931	..	1,85,118	1,29,753	1,67,76,044
HH.—Capital outlay on Civil Works etc. charged to Revenue—						
41A.—Capital expenditure on Civil Works met out of Extraordinary Receipts . . . . .	..	15,89,470	...	..	...	15,89,470
J.—Miscellaneous—						
43.—Famine—						
A.—Famine Relief	4,43,860	...	...	...	4,43,830	...
45.—Superannuation Allowances and Pensions	18,81,094	...	17,02,631	..	35,83,725	...
46.—Stationery and Printing	9,55,683	1,03,168	58,191	1,199	10,43,864	1,08,302
47.—Miscellaneous	4,38,540	16,40,726	1,273	9,760	4,39,813	16,50,486
TOTAL	37,49,177	17,45,829	17,62,085	10,959	55,11,202	17,56,788
Total Expenditure as in Account No. 9	5,63,55,912	5,27,32,923	31,18,267	8,18,284	5,96,74,179	5,55,51,207
C.—XIII.—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	2 62,26,550	..	65,608	...	2,62,92,288	...
Refunds of Revenue	7,70,559	11,93,515	..	...	7,70,559	11,93,515
CC. to JJ.—Forest, Irrigation and other Capital Outlay not charged to Revenue—						
55.—Construction of Irrigation, etc. Works	76,25,581	...	...	...	76,25,581	...
58.—Capital Outlay on Hydro-Electric Scheme . . . . .	...	42,38,332	...	5,43,998	...	47,82,330
60.—Civil Works . . . . .	...	—134	...	134	...	...
60B.—Payments of Commuted Value of Pensions	9,95,883	...	...	...	9,95,883	...
TOTAL	86,21,414	42,38,198	...	5,44,132	86,21,414	47,82,330
GRAND TOTAL	9,21,74,475	5,81,64,636	31,83,965	13,62,416	9,58,58,440	5,95,27,052

No. 11F.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BURMA in *India* and in *England* for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS AT £1=RS 18½ AND THEN EXCHANGE ADDED)		INDIA AND ENGLAND.	
	Re-cvtd.	Transferred.	Received	Transferred	Received	Transferred.
	Rs	R	Rs	R	Rs	R
A.—Direct Demands on the Revenue—						
5.—Land Revenue	60,27,943	1,50,179	62,925	4,032	60,90,873	1,54,211
6.—Excise	10,011 ^(a)	22,49,042	.	6,687	10,016	22,55,729
7.—Stamps	1,59,265	...	..	..	1,59,365	...
8.—Forest	6,504 ^(a)	64,97,678	..	5,38,372	6,564	70,36,050
9.—Registration . . . . .	.	1,87,639	..	141	..	1,87,780
10A.—Scheduled Taxes . . . . .	...	3,469	.	.	.	3,469
TOTAL	62,03,693	90,88,007	62,925	5,49,232	62,66,813	96,37,239
AA.—Forest and other Capital Outlay charged to Revenue—						
8A.—Forest Capital Outlay	180 ^(a)	7,69,133	...	...	180	7,69,133
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital Accounts are kept—						
Interest on Debt	22,25,517	.	.	.	22,25,517	...
15.—Other Revenue expenditure financed from Ordinary Revenues	9,82,106	.	1,43,392	.	10,75,498	...
TOTAL	31,57,623	...	1,43,392	..	33,01,015	...
UC.—Irrigation, etc., Capital Outlay charged to Revenue—						
16.—Construction of Irrigation, etc., Works—						
B.—Financed from Ordinary Revenues	4,46,912	...	...	..	4,46,912	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	9,09,724	...	...	..	9,09,724	...
Deduct—Amount chargeable to Forests	1,82,207	...	...	...	1,82,207	...
„ Amount chargeable to Irrigation	22,25,517	..	...	...	22,25,517	..
„ Amount chargeable to Government Commercial Undertakings	11,55,764	...	...	...	11,55,764	...
Remainder chargeable to Ordinary Debt	—26,53,734	...	...	...	—26,53,764	...
20.—Interest on other obligations	78,792	...	...	...	78,792	...
21.—Appropriation for Reduction or Avoidance of debt	4,10,574	...	...	...	4,10,574	...
Total	—21,64,398	..	...	...	—21,64,398	...
Carried over	76,44,210	98,57,140	2,06,317	5,49,232	78,50,527	1,04,06,872

(a) Relates to expenditure in "Backward Tracts".

(b) Represents charges on account of Fishery Co-operations.

No. 11F.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BURMA in *India* and in *England* for the year ended 31st March 1930—*concl'd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. At Rs. 18/- 18/- AND THEN EXCHANGED ADDED).		INDIA AND ENGLAND	
	Reserved	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	76,44,210	98,57,140	2,06,317	5,49,282	78,50,527	1,04,06,872
F.—Civil Administration—						
22.—General Administration	95,18,011	5,54,484	8,58,555	12,184	1,04,06,566	5,66,618
24.—Administration of Justice	66,27,965	..	2,43,709	..	68,71,674	..
25.—Jails and Convict Settlements	32,40,790	..	46,346	..	32,95,436	..
26.—Police	1,58,70,100	..	4,00,221	..	1,57,76,321	..
27.—Ports and Pilotage	9,98,472	..	9,621	..	10,08,096	..
30.—Scientific Departments	57,420	1,014	2,050	..	59,470	1,014
31.—Education	1,76,579	1,19,85,014	..	3,02,672	1,76,579	1,22,87,686
32.—Medical	1,09,437	43,70,852	..	2,01,782	1,09,437	45,72,634
33.—Public Health	11,604	13,01,784	..	27,159	11,604	13,28,913
34.—Agriculture	7,684	21,64,652	..	1,25,068	7,684	22,89,710
35.—Industries	1,615	3,48,273	..	12,605	1,615	3,60,878
37.—Miscellaneous Departments	2,83,247	19,453	32,864	..	3,16,161	19,453
TOTAL	3,64,06,224	2,07,45,526	16,29,369	6,81,380	3,80,35,593	2,14,26,906
H.—Civil Works—						
41.—Civil Works	45,24,894	1,66,38,526	..	15,49,059	45,24,894	1,81,87,585
J.—Miscellaneous—						
43.—Famine—						
A.—Famine Relief	2,64,992	..	..	..	2,64,992	..
45.—Superannuation Allowances and Pensions	33,37,403	..	13,75,298	..	47,12,701	..
46.—Stationery and Printing	7,89,106	1,37,640	1,83,615	..	9,66,721	1,37,540
47.—Miscellaneous	15,83,100	17,68,935	46	2,613	15,83,146	17,71,548
TOTAL	59,68,601	19,06,475	15,58,959	2,613	75,27,560	19,09,088
M.—Extraordinary Items—						
52.—Extraordinary Charges	27,948	..	..	..	27,948	..
Total Expenditure as in Account No. 9	5,45,71,877	4,91,47,967	33,94,645	27,82,284	5,79,66,522	5,19,30,251
C.—XIII—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	49,68,268	..	96	..	49,68,364	..
Refunds of Revenue	13,07,335	4,17,899	..	..	13,07,335	4,17,899
AA to JJ.—Forest, Irrigation and other Capital outlay not charged to Revenue—						
52. A. Capital outlay on Forests . . . . .	..	—2,093	..	2,098	..	..
55.—Construction of Irrigation, etc. Works	6,84,015	..	124	..	6,84,139	..
60 B.—Payments of Commuted Value of Pensions	20,96,661	..	..	..	20,96,661	..
Total	27,80,678	—2,093	124	2,098	27,80,800	..
GRAND TOTAL	6,36,28,156	4,95,63,773	33,94,865	27,84,377	6,70,28,021	5,23,48,150

(a) Includes expenditure in "Backward Tracts" and on Reformatory Schools.

(b) Relates to expenditure in "Backward Tracts" and to contributions to the Medical Council and Central Midwives' and Nurses' Council.

(c) Relates to expenditure in "Backward Tracts".

No. 11G.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BIHAR AND ORISSA in *India* and in *England* for the year ended 31st March 1930.

HEADS OF EXPENDITURE	INDIA.		ENGLAND (First converted into Rs. at 1/-=Rs. 1 1/2 and then each angel added)		INDIA AND ENGLAND.	
	Reserved	Transferred	Reserved	Transferred	Reserved.	Transferred
	R	R	R	R	R	R
A.—Direct Demands on the Revenue—						
5.—Land Revenue	23,72,793	.	26,230		26,08,523	.
6.—Excise	(a) 42,126	17,91,183	...	4,511	42,126	17,95,694
7.—Stamps	2,52,840	.	...		2,52,840	.
8.—Forest	7,61,700	..	43,553		8,05,253	..
9.—Registration	(a) 214	6,48,705	..	.	214	6,48,705
TOTAL	36,29,473	24,80,888	79,785	4,511	37,09,258	24,41,300
AA.—Forest and other Capital Outlay charged to Revenue—						
8A.—Forest Capital Outlay	1,40,593	.	.	..	1,40,596	...
C.—Irrigation, etc. Revenue Account—						
14.—Works for which Capital Accounts are kept—						
Interest on Debt	20,45,607	.	...		20,45,607	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	3,08,864	..	38,882	.	3,42,896	.
TOTAL	23,49,861		39,032		23,68,793	...
CC.—Irrigation, etc., Capital Outlay charged to Revenue—						
16.—Construction of Irrigation, etc., Works—						
B.—Financed from Ordinary Revenues	—762	.	...	.	—762	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	21,79,807	.	..	.	21,79,807	...
Deduction—Amount chargeable to Forests	34,233	...	...	.	34,233	...
„ Amount chargeable to Irrigation	20,45,807	..	...	...	20,45,807	...
Remainder chargeable to Ordinary Debt	99,657	...	...	...	99,657	...
20.—Interest on other obligations	26,744	...	...	...	26,744	...
21.—Appropriation for Reduction or avoidance of debt	45,369	..	...	...	45,369	...
TOTAL	1,81,770	...	...	...	1,81,770	...
TOTAL	68,00,918	24,80,888	1,18,717	4,511	64,19,635	24,44,590

(a) Begawan is situated in Angul, which has been declared to be a Backward Tract.

No. 116.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BIHAR and ORISSA in India and in England for the year ended 31st March 1930—*conold.*

HEADS OF EXPENDITURE	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT 4L=Rs. 1) AND THEN EXCHANGE ADDED		INDIA AND ENGLAND.	
	Reserved	Transferred	Reserved.	Transferred	Reserved	Transferred.
Brought forward	R 63,00,918	R 24,30,888	R 1,18,717	R 4,511	R 64,19,635	R 24,41,899
F.—Civil Administration—						
22—General Administration	70,93,739	.	4,17,637	.	75,11,374	...
24—Administration of Justice	39,38,924	.	1,76,353	.	41,15,277	..
25—Jails and Convict Settlements	18,96,980	.	84,913	.	19,81,893	...
26—Police	82,32,912	..	2,24,120	...	84,57,112	...
27.—Ports and Pilotage	...	..	...	...	...	...
30—Scientific Departments	2,561	41,021	..	...	2,561	41,021
31.—Education	(a) 3,55,141	86,87,274	.	1,69,017	3,55,141	88,56,201
32.—Medical	(d) 52,468	27,78,162	.	1,70,818	52,368	29,48,480
33—Public Health	(c) 1,27,188	20,27,836	...	85,991	1,27,188	20,63,827
3—Agriculture	(b) 30,166	15,35,357	..	51,805	30,366	15,87,102
35—Industries	(b) 8,065	10,38,204	.	61,894	8,065	11,00,188
37—Miscellaneous Departments	37,312	...	11,426	..	48,738	...
TOTAL	2,17,75,626	1,61,07,944	8,64,449	4,89,025	2,26,40,075	1,65,96,969
H.—Civil Works—						
41.—Civil Works	32,44,342	53,18,297	10,542	63,441	32,54,884	53,81,738
J.—Miscellaneous—						
43.—Famine—						
A.—Famine Relief	2,433	...	...	...	2,433	...
45.—Superannuation Allowances and Pensions	21,01,884	...	7,08,187	...	28,10,071	...
46—Stationery and Printing	8,38,062	...	88,689	...	9,21,651	...
47.—Miscellaneous	1,18,581	1,26,916	60	...	1,18,641	1,26,916
TOTAL	30,60,930	1,26,916	7,91,836	...	38,52,796	1,26,916
JJ.—Miscellaneous—Capital Outlay charged to Revenue—						
45A.—Commutation of Pensions financed from Ordinary Revenue	2,24,508	...	...	...	2,24,508	...
Total Expenditure as in Account No. 9	3,46,06,352	2,89,93,045	17,85,544	5,56,977	3,63,91,896	2,45,50,022
C.—XIII—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	21,82,424	...	2,513	...	21,84,937	...
Refunds of Revenue	4,91,413	2,10,682	...	...	4,91,413	2,10,682
JJ.—Capital outlay not charged to Revenue—						
30B.—Payments of Commuted Value of Pensions	—12,701	...	...	...	—12,701	...
GRAND TOTAL	3,72,67,483	2,42,08,677	17,88,057	5,56,977	3,80,53,543	2,47,10,654

(a) Includes expenditure in Angul

(b) Represents expenditure in Angul.

(c) Includes expenditure in Angul and also Rs. 1,39,378 on account of expenditure on Sanitary works classified as "Reserved".

(d) Represents expenditure in Angul and also contribution to the Bihar and Orissa Medical Council, which is Reserved.

No. 11H.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the CENTRAL PROVINCES AND BERAR in *India* and in *England* for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA.			ENGLAND (FIRST CONVERTED INTO RS AT £1 = RS 1.4 AND THEN EXCHANGE ADDED).			INDIA AND ENGLAND.		
	Reserved.	Transferred.	(a) Reserved.	Reserved.	Transferred.	(a) Reserved.	Reserved.	Transferred.	(a) Reserved.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—									
5.—Land Revenue	28,91,260	..	..	6,524	..	..	28,97,784	..	..
6.—Excise . . . . .	..	7,25,779	4,16,868	..	8,633	1,603	..	7,34,612	4,18,471
7.—Stamps	1,89,685	..	..	..	..	..	1,90,685	..	..
8.—Forest	38,63,356	..	..	87,081	..	..	39,50,437	..	..
9.—Registration . . . . .	..	1,50,365	72,296	..	..	..	..	1,50,365	72,296
TOTAL	69,24,391	8,74,144	4,89,264	93,605	8,633	1,603	70,17,906	8,81,977	4,90,837
AA.—Forest and other Capital Outlay charged to Revenue—									
8A.—Forest Capital Outlay	1,11,550	..	..	..	..	..	1,11,550	..	..
C.—Irrigation, etc., Revenue Account—									
14.—Works for which Capital accounts are kept—									
Interest on Debt	26,80,488	..	..	..	..	..	26,80,488	..	..
15.—Other Revenue Expenditure financed from Ordinary Revenues	3,10,718	..	..	97,471	..	..	3,08,184	..	..
TOTAL	28,91,201	..	..	97,471	..	..	29,88,672	..	..
CC.—Irrigation, etc., Capital Outlay (charged to Revenue) —									
16.—Construction of Irrigation, etc., Works—									
B.—Financed from Ordinary Revenues	68,356	..	..	..	..	..	68,356	..	..
DD.—Debt Services—									
19.—Interest on Ordinary Debt	24,36,765	..	..	..	..	..	24,36,765	..	..
Deduct—Amount chargeable to Forests	1,80,737	..	..	..	..	..	1,80,737	..	..
„ Amount chargeable to Irrigation	26,80,488	..	..	..	..	..	26,80,488	..	..
Remainder chargeable to Ordinary Debt	4,24,480	..	..	..	..	..	4,24,480	..	..
20.—Interest on other obligations	81,770	..	..	..	..	..	81,770	..	..
21.—Appropriation for Reduction or Avoidance of Debt	2,16,978	..	..	..	..	..	2,16,978	..	..
TOTAL	1,25,732	..	..	..	..	..	1,25,732	..	..

No. 11H.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the CENTRAL PROVINCES and BERAR in India and in England for the year ended 31st March 1930—*concd.*

HEADS OF EXPENDITURE.	INDIA			ENGLAND (FIRST CONVERTED INTO RS AT RATE 1 £ AND 10S EXCHANGEABLE.)			INDIA AND ENGLAND		
	Received.	Transferred	(a) Retained A.	Received	Transferred	(a) Retained A.	Received.	Transferred	(a) Retained A.
	R	R	R	R	R	R	R	R	R
Brought forward	98,69,676	8,76,111	4,89,284	1,01,076	8,833	1,003	1,01,60,732	8,84,977	4,90,867
F.—Civil Administration—									
22.—General Administration	60,61,323	55,071	7,557	4,43,059	..	..	71,04,382	55,671	7,557
24.—Administration of Justice	31,74,405	..	..	96,013	..	..	32,70,118	..	..
25.—Jails and Convict Settlements	9,82,570	..	..	2,981	..	..	9,85,560	..	..
26.—Police	60,66,810	..	..	1,75,022	..	..	62,41,832	..	..
30.—Scientific Departments	..	12,752	4,392	..	..	..	..	12,752	4,392
31.—Education	1,19,905	30,82,101	24,76,788	..	86,016	4,550	1,19,905	31,08,120	25,25,338
32.—Medical	..	8,48,544	5,92,207	..	57,180	83,723	..	9,05,733	6,16,920
33.—Public Health	..	5,07,245	1,74,290	..	1,836	2,905	..	5,08,581	1,77,195
34.—Agriculture	..	13,17,702	3,21,921	..	53,520	32,925	..	13,77,228	5,64,846
35.—Industries	25,913	1,90,217	65,604	..	..	..	25,913	1,90,217	55,694
37.—Miscellaneous Departments	1,33,795	..	..	4,270	..	..	1,38,074	..	..
TOTAL	1,71,64,730	60,23,235	38,92,619	7,21,854	1,98,087	1,18,103	1,78,86,084	62,21,309	39,81,732
H.—Civil Works—									
41.—Civil Works	62,029	56,02,740	25,02,028	..	71,918	10,432	62,029	56,74,658	25,22,460
J.—Miscellaneous—									
43.—Famine—									
A.—Famine Relief	24,14,000	..	..	..	..	..	24,14,000	..	..
45.—Superannuation Allowances and Pensions	17,39,971	..	..	8,09,838	..	..	25,46,809	..	..
46.—Stationery and Printing	6,06,110	18,471	..	11,170	..	..	6,17,589	18,471	..
47.—Miscellaneous	83,861	7,71,638	6,490	4,466	..	..	87,819	7,71,638	6,490
TOTAL	48,48,502	7,90,109	6,490	8,22,775	..	..	56,63,277	7,90,109	6,490
Total Expenditure as in Account No. 9	3,19,89,937	1,32,92,228	68,61,481	17,35,205	2,78,818	1,39,188	3,36,75,142	1,35,71,048	70,00,569
C.—XIII—Irrigation, etc.—									
Working Expenses adjusted by deduction from Receipts	11,92,104	..	..	..	..	..	11,92,104	..	..
Refunds of Revenue	4,33,044	27,485	5,879	..	..	..	4,33,044	27,485	5,879
A.A. to J.J.—Forest, Irrigation and other Capital outlay not charged to Revenue—									
52A.—Capital outlay on Forests	49,146	..	..	..	..	..	49,146	..	..
55.—Construction of Irrigation, etc., Works	22,04,442	..	..	..	..	..	22,04,442	..	..
60.—Civil Works	..	6,54,136	..	..	..	..	..	6,54,136	..
80B.—Payments of Commuted Value of Pensions	11,95,624	..	..	..	..	..	11,95,624	..	..
TOTAL	34,49,212	6,54,136	..	..	..	..	34,49,212	6,54,136	..
GRAND TOTAL	3,70,14,297	1,39,73,849	68,67,310	17,35,205	2,78,818	1,39,188	3,87,47,602	1,42,52,667	70,06,448

For more figures see on page 70.

No. 11—L.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of ASSAM in *India* and in *England* for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (BILLS CONVULTED INTO RS. AT PAR IN 1927 AND THEN EXCHANGE ADDED)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved	Transferred	Reserved	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenue—						
5.—Land Revenue	20,54,707	(a) 574	6,677	..	20,61,384	574
6.—Excise . . . . .	...	9,14,828	..	4,908	.	9,19,731
7.—Stamps	63,619	...	...	...	63,619	.
8.—Forest	20,42,864	.	80,309	.	21,22,613	.
9.—Registration . . . . .	.	1,74,495	..	..	...	1,74,495
TOTAL	41,80,690	10,89,897	86,988	4,908	42,47,678	10,94,800
AA—Forest and other Capital Outlay charged to Revenue—						
8A.—Forest Capital Outlay	1,77,310	...	...	...	1,77,310	...
B.—Railway Revenue Account—						
10A.—State Railways —						
Interest on Debt	48,274	...	...	...	48,274	...
11.—Subsidized Companies	8,911	...	.	...	8,911	...
12A.—Miscellaneous Railway Expenditure	2,197	...	...	..	2,197	...
TOTAL	59,382	...	...	...	59,382	...
B.—Railway Capital Outlay charged to Revenue—						
13A.—Construction of Railways . . . . .	...	...	...	...	...	...
C.—Irrigation, etc., Revenue Account—						
15.—Other Revenue Expenditure financed from Ordinary Revenues.	90,088	...	..	...	90,088	...
D.—Debt Services—						
19.—Interest on Ordinary Debt	—27,775	...	...	...	—27,775	...
Deduct—Amount chargeable to Forests	25,763	...	...	...	25,763	...
Amount chargeable to Railways	48,274	...	...	...	46,274	...
Remainder chargeable to Ordinary Debt	—1,01,842	...	..	..	—1,01,842	...
Carried over	43,85,628	10,89,897	86,986	4,908	44,72,614	10,94,800

(a) Represents charges on account of Fishery Collections.

No. 11-I.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of ASSAM in *India* and in *England* for the year ended 31st March 1930—*concl'd.*

HEADS OF EXPENDITURE.	INDIA		ENGLAND (FIRST CONVERTED INTO RS. AT 4L=RS. 10 AND THEN EXCHANGED ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred	Reserved.	Transferred	Reserved.	Transferred.
Brought forward	Rs 55,618	Rs 10,80,597	Rs 80,980	Rs 4,003	Rs 44,72,614	Rs 10,94,800
I.—Civil Administration—						
22.—General Administration	26,27,078	94,598	2,39,121	...	28,67,109	94,986
24.—Administration of Justice	11,50,605	...	15,651	...	11,72,256	...
25.—Jails and Convict Settlements	5,11,842	...	...	...	5,11,642	...
26.—Police	27,73,400	...	1,16,127	...	28,89,527	...
27.—Ports and Pilotage	42,048	...	...	...	42,048	...
30.—Scientific Departments	11,000	983	...	...	11,000	983
31.—Education	77,103	31,93,417	4,253	41,606	81,556	22,58,113
32.—Medical	...	18,04,121	...	51,077	...	18,55,228
33.—Public Health	...	8,37,160	...	24,674	...	8,62,243
34.—Agriculture	...	7,50,172	...	11,982	...	8,62,154
35.—Industries	...	2,14,167	...	4,802	...	2,18,669
37.—Miscellaneous Departments	17,501	2,352	206	...	17,857	2,853
TOTAL	72,17,537	64,40,927	3,75,753	1,83,751	75,93,995	65,74,678
II.—Civil Works—						
41.—Civil Works	70,40,924	6,75,946	57,052	...	70,97,976	6,75,946
J.—Miscellaneous—						
43.—Famine—						
A.—Famine Relief	2,59,141	...	...	...	2,59,141	...
45.—Superannuation Allowance, and Pensions	7,12,813	...	4,10,247	...	11,24,260	...
46.—Stationery and Printing	7,61,906	70,289	521	...	8,61,497	70,289
47.—Miscellaneous	1,27,847	3,10,231	160	...	1,28,007	3,10,231
TOTAL	11,61,867	7,80,320	4,11,038	...	18,72,105	3,89,510
Total Expenditure as in Account No. 9	2,01,05,950	85,06,284	9,80,824	1,88,654	2,10,88,700	87,84,918
Refunds of Revenue	1,69,299	19,090	...	...	1,69,299	19,090
AA. to JJ.—Forest and other Capital outlay not charged to Revenue—						
52A.—Capital Outlay on Forests	88,254	...	...	...	88,254	...
6C.—Civil works not charged to Revenue	2,72,687	...	...	...	2,72,687	...
60B.—Payments of Commuted Value of Pensions	50,552	...	...	...	50,552	...
TOTAL	4,11,493	...	...	...	4,11,493	...
GRAND TOTAL	2,08,86,748	86,16,383	9,80,824	1,88,654	2,16,17,582	87,54,027

No. 12.—STATEMENT showing the Distribution between "Voted" and "Non-voted" of the ENGLAND for the year

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT.		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.		Total.
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A.—Direct Demands on the Revenue—									
1.—Customs	77,00,000	10,80,000	...	...	...	...	...	...	1
2.—Taxes on Income	68,51,000	3,00,000	...	...	...	...	...	...	2
3.—Salt	51,66,900	45,20,120	...	...	...	...	...	...	3
4.—Opium	47,07,740	68,927	...	...	...	...	...	...	4
5.—Land Revenue	10,24,000	55,807	27,30,507	1,43,501	51,6,673	15,46,005	47,08,718	2,47,001	5
6.—Excise	11,24,010	5,40,000	38,50,200	6,00,000	1,39,186	2,31,507	21,28,701	73,000	6
7.—Stamps	38,188	51,454	2,00,500	5,02,443	2,05,000	...	6,18,000	4,471	7
8.—Forest	10,76,027	4,84,707	36,51,301	6,77,000	28,43,282	6,07,875	8,57,703	7,92,001	8
9.—Registration	28,463	9,505	28,95,780	13,277	6,73,018	...	22,05,000	4,570	9
9A.—Scheduled Taxes . . . . .	...	...	...	...	20,791	...	15,000	...	10
TOTAL	3,78,4,116	80,07,116	1,84,28,024	22,80,710	1,41,1,8,2	28,75,757	1,01,20,469	11,23,019	11
AA.—Forest and other Capital Outlay charged to Revenue—									
2A.—Capital outlay on Salt Works	1,13,000	...	...	...	...	...	...	...	12
2A.—Forest Capital Outlay	3,05,148	5,514	3,47,727	62,072	2,22,001	...	95,700	23,540	13
TOTAL	5,07,374	5,514	3,47,727	62,072	2,22,001	...	95,700	23,540	14
B.—Railway Revenue Accounts—									
10A.—State Railways—Commercial Lines—									
Interest on Debt . . . . .	...	27,00,000	...	...	...	...	...	...	15
Interest on Capital contributed by Companies and Indian States . . . . .	...	1,30,000	...	...	...	...	...	...	16
10B.—State Railways—Strategic Lines—									
Interest on Debt . . . . .	...	1,40,00,000	...	...	...	...	...	...	17
11.—Subsidised Companies	4,30,193	...	...	...	...	...	...	...	18
12A.—Miscellaneous Railway Expenditure—Commercial Lines	20,05,320	13,00,000	...	...	...	...	...	...	19
12B.—Miscellaneous Railway Expenditure—Strategic Lines	47,187	2,077	...	...	...	...	...	...	20
TOTAL	44,51,709	20,50,740	...	...	...	...	...	...	21
C.—Irrigation, etc., Revenue Account—									
14.—Works for which Capital accounts are kept—									
Interest on Debt . . . . .	...	12,31,710	...	60,25,545	...	78,00,000	...	18,28,000	22
15.—Other Revenue Expenditure financed from Ordinary Revenues	15,07,755	1,01,383	4,07,402	2,00,412	1,85,477	1,73,713	12,10,300	1,80,683	23
16.—Other Revenue Expenditure financed from Public Relief Fund . . . . .	...	...	...	...	1,05,000	63,208	1,000	...	24
TOTAL	15,07,755	13,33,114	4,07,402	63,17,247	2,23,717	1,00,000	12,10,300	1,80,683	25
Carried over	3,04,36,001	31,82,21,000	1,87,43,543	60,88,180	1,78,07,860	1,08,70,377	1,14,40,000	31,10,700	26

EXPENDITURE of the CENTRAL GOVERNMENT and of the PROVINCIAL GOVERNMENTS in INDIA and in ended 31st March 1930.

Line No.	GOVERNMENT OF UNITED PROVINCES		GOVERNMENT OF PUNJAB		GOVERNMENT OF BUREA		GOVERNMENT OF BIRAR AND OROA		GOVERNMENT OF ULAL POTAGES AND BOTAL		GOVERNMENT OF ASAM.		SOUTH STATES P. H. A. T. H. Y.
	Voted.	Non-voted	Voted.	Non-voted	Voted.	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted.	Non-voted.	
	R	R	R	R	R	R	R	R	R	R	R	R	
1	...	...	...	...	...	...	...	...	...	...	...	...	...
2	...	...	...	...	...	...	...	...	...	...	...	...	...
3	...	...	...	...	...	...	...	...	...	...	...	...	...
4	...	...	...	...	...	...	...	...	...	...	...	...	...
5	91,00,335	3,07,667	40,13,880	20,510	50,75,174	2,60,020	14,07,083	1,41,141	27,70,143	1,18,030	10,62,880	90,408	66,820
6	12,94,803	81,847	13,73,109	.	22,14,166	51,860	17,95,081	42,128	11,25,200	27,883	8,42,211	87,517	60,610
7	3,40,810	..	2,00,704	1,45,088	1,50,115	..	2,51,070	180	1,09,615	...	22,816	41,284	258
8	27,54,600	6,04,723	20,61,000	4,78,816	54,01,078	16,41,300	5,04,082	2,95,562	38,32,940	6,17,407	17,66,063	3,27,010	5,10,793
9	4,97,083	...	96,743	801	1,66,470	1,302	6,48,705	214	3,17,541	5,630	1,62,283	12,262	711
10	...	...	...	...	3,49	..	...	...	...	...	...	...	...
11	1,90,92,000	9,91,538	77,08,18	7,15,070	1,30,08,30	19,04,018	50,71,474	4,42,323	78,34,274	7,09,490	48,81,858	5,16,071	7,08,138
12	...	...	...	...	...	...	...	...	...	...	...	...	...
13	1,34,416	...	4,62,974	81,837	7,67,130	12,103	1,26,679	14,717	1,11,860	...	1,77,210	...	32,105
14	1,34,430	...	4,63,974	81,837	7,67,170	12,183	1,26,679	14,717	1,11,860	...	1,77,210	...	32,198
15	...	7,715	...	...	...	...	...	...	...	...	...	48,274	...
16	...	...	...	...	...	...	...	...	...	...	...	...	...
17	...	...	...	...	...	...	...	...	...	...	...	...	...
18	5,000	...	...	...	...	...	...	...	...	...	8,011	...	...
19	...	...	...	...	...	...	...	...	...	...	2,107	...	...
20	...	...	...	...	...	...	...	...	...	...	...	...	...
21	5,000	7,715	...	...	...	...	...	...	...	...	11,108	48,274	...
22	...	96,02,724	...	1,26,13,004	...	22,26,617	...	70,45,607	...	26,50,484	...	...	...
23	1,27,122	24,873	8,55,473	87,760	9,56,118	87,380	2,00,188	43,713	2,07,304	40,680	90,086	...	5,063
24	...	...	...	...	...	...	...	...	...	...	...	...	...
25	1,27,122	97,17,508	9,55,473	1,26,13,000	9,88,118	26,15,607	2,20,188	50,80,030	2,07,304	27,91,268	90,086	...	5,048
26	1,43,50,318	1,07,18,847	11,87,887	1,38,08,087	1,60,84,977	42,84,408	60,06,460	26,80,800	5,08,118	84,00,664	81,02,771	5,02,006	6,08,376

No. 12.—STATEMENT showing the DISTRIBUTION between "Voted" and "Non-voted" of the ENGLAND for the year ended

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT		GOVERNMENT OF MADRAS		GOVERNMENT OF BOMBAY		GOVERNMENT OF DELHAI.		Item No.
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	
Brought forward	₹ 8,061,000	₹ 21,088,000	₹ 48,561,000	₹ 8,580,000	₹ 7,075,500	₹ 1,037,370	₹ 1,144,000	₹ 21,437,000	27
CC.—Irrigation, etc. Capital Outlay charged to Revenue—									
16.—Construction of Irrigation, etc. Works	1,511,000	8,570,000	10,716,000	70,757,000			2,000,000	31,033,000	28
D.—Posts and Telegraphs Revenue Account—									
17.—Posts and Telegraphs—									
Interest on Debt—									
Indian Post and Telegraphs Department		₹ 5,77,000							20
Indo-European Telegraphs Department		₹ 8,81,000							20
TOTAL		₹ 14,58,000							31
DE.—Posts and Telegraphs Capital Outlay Charged to Revenue—									
18.—Capital Outlay on Posts and Telegraphs—									
Indian Post and Telegraphs Department	11,57,718	1,138,000							32
Indo-European Telegraphs Department	—28,581								32
TOTAL	11,29,137	1,138,000							33
E.—Debt Services—									
19.—Interest on Ordinary Debt	4,37,443	3,38,073		—31,600	18,000	1,08,410		—6,56,112	35
20.—Interest on Other Obligations	43,41,021	6,44,435		5,082		83,000	8,403		36
21.—Appropriation for Reduction or Avoidance of Debt	1,71,777	3,00,000		30,84,170		14,03,107		6,78,802	37
TOTAL	2,64,18,243	10,14,508		30,32,092	18,000	2,13,24,517	8,103	—1,70,550	38
F.—Civil Administration—									
22.—General Administration	1,87,73,763	67,09,540	2,10,09,213	82,61,155	1,04,85,110	1,23,66,078	1,00,38,068	80,23,422	40
23.—Audit	51,51,300	10,33,550							40
24.—Administration of Justice	11,09,051	2,25,437	64,45,719	18,64,008	60,68,013	10,00,364	85,55,000	24,97,000	41
25.—Jails and Convict Settlements	30,32,437	2,52,100	20,17,000	2,03,430	13,41,655	1,33,858	33,14,113	1,04,702	42
26.—Police	0,80,208	14,74,873	1,83,40,227	12,73,037	1,07,32,100	12,00,150	1,01,67,007	11,04,328	43
27.—Ports and Pilotage	10,87,150	11,60,000	23,087	1,084	21,283	1,843	4,28,278	70,077	44
27(1)—Lighthouses and Lightships	18,08,428	10,411							45
28.—Ecclesiastical		31,02,811							46
29.—Prison		1,61,61,168							47
29A.—Frontier Watch and Ward		2,00,34,130							47
30.—Scientific Departments	78,59,628	18,20,100	2,78,416	51,007	60,000		22,100	4,500	48
31.—Education	47,40,002	5,10,717	2,02,34,800	62,01,808	1,09,12,008	6,02,020	1,31,03,500	14,35,800	49
32.—Medical	22,88,330	4,84,103	65,70,837	7,41,850	60,24,040	6,10,228	47,64,807	11,10,300	50
33.—Public Health	16,03,323	4,07,250	30,80,201	81,808	27,92,001	1,60,000	35,23,001	78,000	51
34.—Agriculture	41,12,035	4,02,000	80,86,378	8,00,171	25,43,740	2,48,639	23,18,300	2,68,478	52
35.—Industries	2,68,880	20,850	26,45,301	68,640	1,00,000	851	12,85,118	1,02,158	53
Carried over	5,72,18,706	0,37,79,089	0,16,50,019	1,07,02,721	6,70,27,170	1,07,08,306	6,63,42,980	1,00,80,771	54
	6,70,47,654	40,10,08,218	1,07,68,407	1,00,00,000	1,70,30,800	4,17,32,718	1,10,67,738	20,06,080	55

EXPENDITURE of the CENTRAL GOVERNMENT and of the PROVINCIAL GOVERNMENTS in INDIA and in 31st March 1930—*contd.*

Item No.	GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BIRMA.		GOVERNMENT OF BIKANIR AND ODISHA.		GOVERNMENT OF CENTRAL PROVINCES AND BILAS.		GOVERNMENT OF MYSOR.		GRAND TOTALS.
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
17	1,42,59,218	1,07,15,547	91,87,787	1,38,08,027	1,50,54,377	22,59,495	60,96,486	7,56,100	20,07,100	31,00,574	51,02,501	5,05,005	6,03,370
25	—4,02,031	35,672	..	..	4,13,171	28,791	—723	—45	79,371	8,863	..	..	..
19	..	..	..	..	..	..	..	..	..	..	..	..	..
20	..	..	..	..	..	..	..	..	..	..	..	..	..
21	..	..	..	..	..	..	..	..	..	..	..	..	..
22	..	..	..	..	..	..	..	..	..	..	..	..	..
23	..	..	..	..	..	..	..	..	..	..	..	..	..
24	..	..	..	..	..	..	..	..	..	..	..	..	..
26	11,164	44,64,171	5,537	—2,65,871	..	—20,83,764	..	60,077	..	—4,21,150	..	—1,01,543	10,045
27	..	..	..	..	..	7,772	..	20,741	..	51,770	..	..	..
28	..	22,00,000	..	7,55,807	..	4,10,554	..	45,583	..	2,16,078	..	..	..
29	11,104	66,64,131	5,537	—16,28,064	..	—21,64,388	..	1,81,770	..	—1,28,733	..	—1,01,543	10,045
30	1,10,26,508	81,44,324	90,18,311	16,51,047	80,81,109	28,93,065	53,12,023	10,00,563	67,84,204	18,60,120	18,60,664	10,75,621	6,55,445
31	..	..	..	..	..	..	..	..	..	..	..	..	..
32	66,72,539	13,38,510	18,08,437	6,48,363	53,51,785	10,30,459	31,89,913	9,33,335	28,30,518	3,60,580	9,03,011	1,78,045	18,867
33	40,00,791	1,50,912	41,30,078	1,88,080	31,38,099	1,56,567	18,12,190	1,19,793	9,05,520	70,734	4,51,000	50,728	21,468
34	1,60,45,014	15,12,728	1,13,37,069	10,15,118	1,24,35,114	22,51,207	74,14,047	10,43,063	56,03,270	6,75,562	22,25,091	6,64,782	1,08,969
35	..	..	..	..	8,12,510	80,890	..	..	..	..	8,200	83,848	..
36	..	..	..	..	..	..	..	..	..	..	..	..	..
37	..	..	..	..	..	..	..	..	..	..	..	..	..
38	..	..	..	..	..	..	..	..	..	..	..	..	..
39	20,330	..	20,070	..	58,300	4,184	43,583	..	17,114	..	11,833	..	..
40	1,07,97,779	4,78,500	1,66,97,600	8,74,800	1,01,81,018	22,83,247	88,26,557	5,84,843	54,70,653	3,43,721	81,48,409	1,71,260	4,23,808
41	32,10,210	5,70,007	44,13,188	6,57,989	40,21,083	9,96,000	28,00,870	5,00,013	18,00,882	2,11,781	11,16,908	2,88,802	2,63,850
42	25,43,631	2,28,383	23,91,760	2,78,574	12,12,638	1,27,979	21,10,148	74,507	6,54,810	50,037	7,70,805	82,578	76,458
43	32,54,331	3,01,017	55,49,861	4,13,622	16,84,878	3,48,500	14,61,072	1,68,48	17,10,209	2,15,705	7,80,004	65,570	21,879
44	14,14,043	80,294	14,10,709	28,500	3,89,128	23,805	10,97,188	11,06	2,97,391	13,433	2,15,057	8,002	..
45	4,80,73,377	77,70,854	6,06,44,988	56,54,910	4,91,74,957	99,51,928	2,37,03,000	54,34,817	2,46,02,122	33,48,941	1,10,08,183	28,41,831	10,78,099
46	1,38,87,881	1,74,21,550	61,93,124	1,17,03,038	1,60,95,098	21,71,801	60,93,783	27,08,351	80,02,591	38,74,004	51,02,861	4,04,873	7,12,423

No. 12.—STATEMENT showing the DISTRIBUTION between "Voted" and "Non-voted" of the ENGLAND for the year ended

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT		GOVERNMENT OF MADRAS		GOVERNMENT OF BOMBAY		GOVERNMENT OF BRITISH INDIA		Item No.
	Voted.	Non-voted	Voted.	Non-voted.	Voted.	Non-voted.	Voted	Non-voted	
	R	R	R	R	R	R	R	R	
Brought forward	1,00,8,961	31,53,21,008	1,87,48,643	81,88,079	1,70,07,550	1,03,75,370	1,14,40,406	21,43,700	27
C.—Irrigation, etc., Capital Outlay charged to Revenue—									
10.—Construction of Irrigation, etc., Works	1,57,100	2,570	10,74,644	70,757	..	..	2,40,000	31,913	28
D.—Posts and Telegraphs Revenue Account—									
17.—Posts and Telegraphs—									
Interest on Debt—									
Indian Posts and Telegraphs Department	..	5,77,009	..	..	..	..	..	..	29
Indo-European Telegraphs Department	..	5,81,978	..	..	..	..	..	..	30
TOTAL	..	71,9,400	..	..	..	..	..	..	31
D1.—Posts and Telegraphs Capital Outlay Charged to Revenue—									
18.—Capital Outlay on Posts and Telegraphs—									
Indian Posts and Telegraphs Department	11,75,798	1,138	..	..	..	..	..	..	32
Indo-European Telegraphs Department	—23,381	..	..	..	..	..	..	..	33
TOTAL	11,52,417	1,138	..	..	..	..	..	..	34
E.—Debt Services—									
19.—Interest on Ordinary Debt	4,37,543	8,28,00,713	..	—31,789	16,914	1,68,42,190	..	—8,55,412	35
20.—Interest on Other Obligations	43,41,011	0,40,44,255	..	8,082	..	88,360	8,103	..	36
21.—Appropriation for Reduction or Avoidance of Debt	1,7,7,777	5,66,728	..	30,80,176	..	14,01,07	..	6,78,602	37
TOTAL	2,64,18,230	13,74,70,161	..	30,72,053	16,914	2,10,64,337	8,103	—1,76,560	38
F.—Civil Administration—									
22.—General Administration	1,87,73,703	67,00,640	2,10,02,213	82,71,155	1,04,58,110	1,23,65,078	1,00,38,668	50,28,422	39
23.—Audit	61,71,360	10,83,560	..	..	..	..	..	..	40
24.—Administration of Justice	12,00,881	8,28,417	84,15,719	19,84,008	08,65,013	10,00,364	67,26,090	24,97,693	41
25.—Jails and Convict Settlements	80,92,617	2,32,100	20,17,000	2,05,430	13,41,655	1,88,808	33,14,115	1,04,702	42
26.—Police	0,60,293	11,4,079	1,87,40,227	12,70,007	1,07,32,180	12,90,163	1,01,67,007	21,94,328	43
27.—Ports and Pilotage	10,87,150	11,00,069	23,687	1,054	21,383	1,947	4,23,278	70,027	44
27(1)—Lighthouses and Lightships	18,08,423	19,411	..	..	..	..	..	..	45
28.—Ecclesiastical	..	37,02,811	..	..	..	..	..	..	46
29.—Political	..	1,81,01,108	..	..	..	..	..	..	47
30A.—Frontier Watch and Ward	..	2,69,34,129	..	..	..	..	..	..	48
30.—Scientific Departments	75,29,523	18,29,100	2,75,416	51,007	60,000	..	22,100	4,800	49
31.—Education	47,20,002	5,16,717	2,02,34,806	63,01,808	1,00,12,008	8,02,030	1,31,03,300	14,05,800	50
32.—Medical	24,88,320	2,94,102	56,70,937	7,41,080	50,24,048	0,10,220	47,84,807	11,10,866	51
33.—Public Health	16,03,213	4,07,529	30,00,271	81,200	27,91,001	1,00,030	36,30,021	78,000	52
34.—Agriculture	41,12,915	4,02,000	39,78,375	3,00,171	25,43,743	2,48,623	23,15,300	2,58,473	53
35.—Industries	2,52,587	20,830	26,43,301	66,040	1,00,000	851	12,35,118	1,05,182	54
Carried over	5,72,18,795	6,87,79,082	9,05,26,010	1,87,02,721	6,70,21,770	1,07,08,306	0,85,42,860	1,00,83,771	55
	6,70,47,554	46,10,08,218	1,07,28,407	1,69,07,056	1,76,25,600	3,17,33,713	1,10,07,738	30,05,080	56

EXPENDITURE of the CENTRAL GOVERNMENT and of the PROVINCIAL GOVERNMENTS in INDIA and in 31st March 1930—*contd.*

Item No.	GOVERNMENT OF UNITED PROVINCES		GOVERNMENT OF PUNJAB		GOVERNMENT OF BOMBA		GOVERNMENT OF BENGAL AND CHHIS		GOVERNMENT OF GUJARAT, FEUDAL AND BILAS		GOVERNMENT OF ASSAM		GRAND TOTAL
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	
17	R	R	R	R	R	R	R	R	R	R	R	R	R
	1,42,55,218	1,07,18,647	91,87,787	1,53,08,077	1,56,61,977	42,89,498	60,06,480	23,89,700	20,00,100	31,00,574	61,02,801	5,00,000	6,03,378
28	—4,02,031	38,572			4,10,121	20,701	—733	—49	70,171	6,800			
0													
20													
1													
22													
31													
24													
5	11,004	44,04,131	5,537	—2,58,871		—20,53,701		60,077		—4,21,450		—1,01,643	10,046
27		22,00,000		6,56,807		4,10,371		5,07,000		2,16,078			
38	11,104	66,04,131	5,537	—10,78,004		—21,64,398		1,81,770		—1,53,783		—1,01,643	10,046
36	1,10,28,568	31,44,314	90,18,301	10,51,917	80,00,120	28,02,085	60,13,023	10,00,000	57,85,281	18,62,120	18,80,604	10,78,601	6,85,415
40													
41	68,76,230	13,58,310	18,08,427	8,48,363	58,51,185	10,20,460	31,80,042	0,23,325	28,50,678	3,80,680	9,95,811	1,70,043	18,867
42	40,00,701	1,30,943	61,50,078	1,38,000	31,38,029	1,58,007	18,12,100	1,16,703	0,05,620	70,724	4,01,000	28,783	21,408
43	1,00,46,014	16,12,728	1,13,37,080	10,16,118	1,54,35,114	23,61,207	74,14,047	10,43,083	86,03,270	0,78,303	22,26,097	6,04,782	1,08,060
44					0,13,210	80,880					8,200	33,843	
45													
46													
47													
48													
49	20,800		20,070		80,200	4,184	43,868		17,144		11,038		
50	1,07,37,770	4,78,800	1,06,37,800	3,74,800	1,07,81,018	22,88,347	88,26,857	5,84,643	54,70,023	3,48,711	31,48,400	1,71,200	4,82,808
51	32,50,210	5,70,007	44,18,188	6,87,080	40,21,088	6,00,000	25,00,800	5,00,000	18,00,882	2,11,781	11,18,882	2,88,802	2,68,880
52	25,23,031	2,23,383	23,01,780	2,98,574	13,12,888	1,27,079	21,10,143	78,507	6,64,810	10,007	7,78,808	62,378	70,488
53	32,61,331	3,01,017	56,40,981	4,18,622	10,81,808	8,48,000	14,61,078	1,66,403	17,19,808	2,10,700	7,20,004	65,800	21,874
54	14,14,043	30,294	14,10,709	23,800	2,36,128	23,806	10,07,188	11,00	2,97,201	12,408	2,18,007	3,002	
55	8,80,78,377	77,70,864	8,06,44,088	80,54,010	4,91,74,957	90,51,938	5,37,08,000	54,14,977	1,46,03,122	33,48,641	1,18,08,188	25,41,881	10,78,009
56	1,38,07,881	1,74,21,000	91,08,124	1,17,05,033	1,60,98,098	21,01,801	60,90,768	27,08,281	80,02,802	33,74,004	61,02,801	4,04,803	7,12,422

No. 12. -STATEMENT showing the Distribution between "Voted" and "Non-voted" of the
ENGLAND for the year

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT.		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF PUNJAB.		Total.
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	
Brought forward	Rs. 6,70,47,851	Rs. 48,19,06,216	Rs. 1,97,52,461	Rs. 1,21,94,685	Rs. 1,71,11,300	Rs. 3,17,34,716	Rs. 1,16,07,728	Rs. 80,06,060	67
F.—Civil Administration—contd.	6,71,48,706	6,37,79,752	2,08,25,011	1,35,62,721	6,11,11,117	1,67,98,306	6,55,42,090	1,00,80,771	68
56.—Aviation	19,74,834	10,976	...	...	...	...	...	...	69
57.—Miscellaneous Departments	18,08,703	2,80,278	25,20,023	1,15,321	3,67,322	1,084	5,36,321	48,783	80
57A.—Indian Stores Department	1,91,534	66,107	...	...	...	...	...	...	81
TOTAL	6,24,83,032	6,44,57,408	9,30,45,979	1,37,77,642	6,74,70,701	1,68,00,000	6,17,79,371	1,10,50,821	82
FF.—Civil Administration—Capital Outlay charged to Revenue—									
58A.—Capital Outlay on Industrial development met from Revenue	...	...	...	...	...	...	...	...	83
G.—Currency and Mint—									
58.—Currency	43,86,818	1,68,249	...	...	...	...	...	...	84
59.—Mint	25,53,472	1,48,892	...	...	...	...	...	...	85
TOTAL	71,44,680	1,87,141	...	...	...	...	...	...	86
H.—Civil Works—									
41.—Civil Works	2,41,84,744	1,14,47,470	1,70,62,793	90,172	1,00,86,377	5,71,600	51,80,147	14,45,784	87
41C.—Interest on Capital Outlay on Hydro Electric Scheme.	...	...	...	53,716	...	...	...	...	88
42.—Bombay Development Scheme	...	...	...	...	4,30,989	23,81,839	...	...	89
TOTAL	2,41,84,744	1,14,47,470	1,70,62,793	1,43,888	1,05,17,366	29,86,939	51,80,147	14,45,784	90
HH.—Capital Outlay on Civil Works, etc., charged to Revenue—									
41A.—Capital Outlay on Civil Works met out of Extraordinary Receipts.	...	...	...	...	...	...	...	...	91
J.—Miscellaneous—									
43.—Famine—									
A.—Famine Relief	885	...	182	...	5,95,010	1,008	40,212	...	92
B.—Transfers to Famine Relief Fund	...	...	...	2,60,918	...	...	...	...	93
44.—Territorial and Political Pensions	...	31,97,093	...	...	...	...	...	...	94
45.—Superannuation Allowances and Pensions	44,87,083	2,11,06,350	61,78,635	13,44,464	67,54,617	15,45,410	45,04,511	14,75,074	95
46.—Stationery and Printing	64,30,166	45,613	22,76,580	25,735	15,23,321	...	23,27,928	70,818	96
47.—Miscellaneous	39,83,270	49,30,671	4,91,008	20,070	6,38,601	14,703	2,37,747	7,138	97
TOTAL	1,38,57,418	8,09,57,926	78,77,672	18,01,017	88,61,600	16,64,763	71,16,090	18,63,922	98
JJ.—Miscellaneous—Capital Outlay charged to Revenue—									
48A.—Commutation of Pensions financed from Ordinary Revenue.	1,40,387	5,23,039	6,74,002	1,78,245	...	...	24,82,311	1,84,198	99
K.—Military Services—									
49.—Army—									
Effective	...	44,87,40,081	...	...	...	...	...	...	100
Non-Effective	...	5,55,81,553	...	...	...	...	...	...	101
49.—Marine	...	82,02,162	...	...	...	...	...	...	102
50.—Military Engineer Services	...	4,66,27,728	...	...	...	...	...	...	103
50A.—Transfers to Military Reserve Fund	...	18,41,222	...	...	...	...	...	...	104
TOTAL	...	89,08,08,748	...	...	...	...	...	...	105
M.—Extraordinary Items—									
51.—Extraordinary Payments	...	6,062	...	...	...	...	...	...	106
TOTAL EXPENDITURE CHARGED TO REVENUE (as in Accounts Nos. 6 and 9).	17,08,05,564	1,14,98,07,920	13,02,83,714	2,81,94,687	10,40,55,987	5,30,93,707	9,01,75,408	1,71,88,213	107
Carried over	17,48,07,564	1,14,98,07,920	13,02,83,714	2,81,94,687	10,40,55,987	5,30,93,707	9,01,75,408	1,71,88,213	108

Expenditure of the CENTRAL GOVERNMENT and of the PROVINCIAL GOVERNMENTS in INDIA and in
ended 31st March 1930—*contd.*

Hun. No.	GOVERNMENT OF UNITED PROVINCES		GOVERNMENT OF PUNJAB		GOVERNMENT OF BOMBAY		GOVERNMENT OF BIRAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BEHAR.		GOVERNMENT OF ASSAM.		SHAN STATE PEELIA HOV.
	Voted.	Non-voted	Voted	Non-voted	Voted	Non-voted.	Voted	Non-voted	Voted	Non-voted.	Voted	Non-voted	Non-voted.
	R	R	R	R	R	R	R	R	R	R	R	R	R
17	1,08,67,331	1,74,21,700	9,13,121	1,17,65,003	1,03,88,008	21,11,601	10,05,738	27,15,251	50,62,693	33,74,004	51,02,861	4,04,623	7,12,422
18	6,80,71,007	77,70,004	6,00,44,858	5,54,940	4,11,71,937	89,31,028	3,07,53,009	54,54,407	4,60,01,122	24,40,642	1,40,09,183	25,41,881	16,78,999
19
20	75,754	2,000	1,11,760	5,274	2,82,705	82,810	46,788	..	1,02,560	35,214	18,068	1,141	1,701
21
22	6,17,10,731	77,75,503	6,07,56,768	30,60,211	1,01,37,725	1,10,54,771	3,38,12,337	14,54,697	5,47,05,962	33,62,108	1,16,58,231	25,42,723	10,50,700
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27	47,60,893	3,83,713	1,92,43,671	6,61,920	2,00,41,112	17,71,297	80,70,930	5,9,686	70,10,000	3,40,198	74,38,001	3,85,412	24,70,211
28
29
30	47,60,893	3,83,713	1,92,43,671	6,61,920	2,00,41,112	17,71,297	80,70,930	5,9,686	70,10,000	3,40,198	74,38,001	3,85,412	24,70,211
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57	9,60,28,400	2,76,91,104	9,37,72,277	1,04,98,109	9,40,38,078	1,58,68,083	5,13,18,666	98,33,283	4,83,76,715	78,60,042	2,56,78,451	38,18,907	51,06,678
58	9,60,28,400	2,76,91,104	9,37,72,277	1,04,98,109	9,40,38,078	1,58,68,083	5,13,18,666	98,33,283	4,83,76,715	78,60,042	2,56,78,451	38,18,907	51,06,678

No. 12.—STATEMENT showing the DISTRIBUTION between "Voted" and "Non-voted" of the ENGLAND for the year

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT.		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BANGAL.		Item No.
	Voted	Non-voted	Voted	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	
	Rs.	R.	Rs.	R.	Rs.	R.	Rs.	R.	
Brought forward	1,15,43,381	1,14,82,07,820	13,94,58,74	2,01,04,687	10,44,56,987	8,30,03,707	6,61,76,486	1,71,88,713	89
B-XI. A.—State Railways—Commercial Lines—									
Working Expenses adjusted of deduction from Receipts.	65,00,53,177	43,84,945	..	..	..	..	..	..	90
Surplus Paid railway Companies, etc. do do.	1,13,87,795	..	..	..	..	..	..	..	91
XI. B.—State Railways—Strategic Lines—									
Working Expenses adjusted by deduction from Receipts	2,05,07,427	2,50,300	..	..	..	..	..	..	92
TOTAL	10,44,11,9,13	4,71,118	..	..	..	..	..	..	93
C.—XIII—Irrigation, etc.—									
Working Expenses adjusted by deduction from Receipts	10,61,679	1,14,187	40,35,918	8,31,200	58,50,547	4,47,703	15,77,001	1,90,569	94
D.—XV—Posts and Telegraphs—									
Working Expenses adjusted by deduction from Receipts									
Indian Posts and Telegraphs Department	11,47,607	11,57,473	..	..	..	..	..	..	95
Indo-European Telegraph Department	1,1,349	6,47,521	..	..	..	..	..	..	96
TOTAL	11,55,07,441	18,85,300	..	..	..	..	..	..	97
E.—Provincial Contributions, etc.		..	..	..	5,611	..	..	..	98
Refunds of Revenue	7,7,477	22,15,443	8,00,871	3,47,490	14,48,738	56,071	..	18,02,170	99
CAPITAL HEADS.									
AA. to JJ.—Forest, Irrigation and other Capital Outlay not charged to Revenue—									
62A.—Capital Outlay on Forests	..	..	—3,40,670	..	..	..	..	..	100
62D.—Capital Outlay on Security Printing Press	20,754	..	..	..	..	..	..	..	101
63A.—Construction of State Railways—Commercial	59,85,10,778	4,70,406	..	..	..	..	..	..	102
63B.—Construction of State Railways—Strategic	57,06,016	40,738	..	..	..	..	..	..	103
65.—Construction of Irrigation, etc., Works	2,77,508	31,075	59,02,459	2,51,587	2,57,95,410	80,24,000	16,54,288	2,88,007	104
66.—Capital Outlay on Posts and Telegraphs—									
Indian Posts and Telegraphs Department	34,07,553	..	..	..	..	..	..	..	105
Indo-European Telegraph Department	—1,00,714	..	..	..	..	..	..	..	106
66A.—Capital Outlay on Improvement of Public Health	..	..	..	..	5,43,508	48,109	..	..	107
66B.—Capital Outlay on Agricultural Improvements	..	..	..	..	..	..	..	..	108
66C.—Capital Outlay on Industrial Development	..	..	2,17,808	..	..	..	..	..	109
66E.—Capital Outlay on Vizagapatam Port	35,72,010	2,008	..	..	..	..	..	..	110
TOTAL	30,54,87,200	5,50,007	68,72,612	3,51,807	2,88,40,179	10,79,069	16,84,288	2,88,007	111
Capital Outlay	68,93,77,598	1,17,61,22,024	14,80,20,509	3,05,78,098	11,24,85,683	5,75,09,304	9,77,03,537	1,01,86,541	112

Expenditure of the CENTRAL GOVERNMENT and of the PROVINCIAL GOVERNMENTS in INDIA and in ended 31st March 1930—*contd.*

Item No.	GOVERNMENT OF UNITED PROVINCES		GOVERNMENT OF PUNJAB		GOVERNMENT OF BURMA		GOVERNMENT OF BIHAR AND ORISSA		GOVERNMENT OF CENTRAL PROVINCES AND BEHAR		GOVERNMENT OF ASSAM		SIAM STATES FEDERATION.
	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Non-voted
	R	R	R	R	R	R	R	R	R	R	R	R	R
89	3,56,28,498	2,76,92,104	9,37,27,777	1,84,0,108	9,40,26,678	1,88,68,098	5,11,18,366	98,23,452	4,04,16,715	78,80,042	2,89,54,421	38,18,207	51,88,676
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92
93
94	72,08,418	6,60,608	2,48,10,540	16,81,748	4,17,403	4,50,831	10,37,461	2,37,486	10,28,071	1,04,133
95	..	..	..	..	..	..	..	..	..	..	..	..	..
96	..	..	..	..	..	..	..	..	..	..	..	..	..
97	.	..	..	..	..	..	.	.	.	..	.	..	..
98	..	.	.	.	.	..	..	.	.	.	..	..	..
99	1,75,626	7,47,326	16,14,443	3,40,681	12,50,064	4,44,640	3,29,131	3,72,614	3,85,226	1,31,178	1,08,085	68,388	26,619
100	..	..	..	..	..	.	.	..	48,140	..	85,254	.	..
101	..	..	.	..	.	.	..	.	..	..	..	..	..
102	..	..	..	..	..	..	..	..	..	..	..	..	..
103	..	..	..	..	..	..	..	..	..	..	..	..	..
104	1,37,40,826	5,1,007	78,26,269	2,80,321	6,19,032	6,46,607	..	.	20,09,888	1,84,687	..	..	..
105	..	..	.	..	..	..	..	..	..	..	..	..	..
106	.	..	..	..	..	..	.	..	..	..	..	..	..
107	67,298	..	..	..	..	..	..	..	..	..	..	..	..
108	—7	..	..	..	..	..	..	..	..	..	..	..	..
109	..	.	..	..	..	..	..	..	..	..	..	..	..
110	..	..	..	..	..	..	..	..	..	..	..	..	..
111	1,38,08,116	5,21,097	73,26,259	1,88,323	6,12,832	64,507	..	..	20,58,731	1,04,557	86,254	..	..
112	10,33,03,540	2,81,20,023	11,09,62,260	2,15,28,468	9,94,25,666	1,07,03,810	8,86,06,248	1,02,58,052	4,77,81,621	61,78,349	80,53,466	19,01,640	51,38,197

No. 12.—STATEMENT showing the DISTRIBUTION between "Voted" and "Non-voted" of the ENGLAND for the year

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT.		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF PUNJAB.		Totals.
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Grants-in-aid to Local Authorities	93,03,77,788	1,17,51,83,054	14,50,20,503	2,87,73,025	11,11,45,085	5,23,03,364	9,77,43,367	1,01,80,041	1.3
Grants-in-aid to Local Authorities	3,024,57,286	5,50,987	55,72,512	3,51,837	2,55,48,078	20,73,070	1,61,11,811	2,80,107	1.4
A. A. to J. J.—Forest, Irrigation and other Capital Outlay not charged to Revenue—contd.									
50E II—Capital Outlay on Lighthouses and Lightships	12,831	.	.	.	.	.	.	.	1.5
50F—Outlay on Capital Outlay	68,082	.	.	.	.	.	.	.	1.6
57—Initial Expenditure on New Capital at Delhi	6,00,330	4,73,010	.	.	.	.	.	.	1.7
58—Capital Outlay on Hydro-Electric Scheme	.	.	9,01,559	.	.	.	.	.	1.8
59—Bombay Development Scheme	.	.	.	.	—2,05,201	—8,192	.	.	1.9
60—Civil Works	.	.	60,988	5,800	43,40,912	1,60,802	25,30,540	.	1.2
60A.—Other Provincial Works not charged to Revenue	.	.	.	.	8,877	.	.	.	1.21
60B—Payments of Commuted Value of Pensions	27,86,815	10,18,808	—1,18,856	—8,571	9,02,825	2,01,702	.	.	1.22
Total	31,81,87,786	20,42,854	97,25,181	2,48,070	3,07,58,001	55,80,355	44,15,133	2,88,007	1.23
DEBT HEADS.									
Advances Repayable	76,55,470	.	.	.	.	.	.	.	1.24
Cumulative Accounts	8,49,009	.	.	.	.	.	.	.	1.25
Depreciation Fund—Railways	11,76,18,314	.	.	.	.	.	.	.	1.26
Railway Reserve Fund	2,08,21,708	.	.	.	.	.	.	.	1.27
Loans and Advances by the Central Government	15,01,56,986	.	.	.	.	.	.	.	1.28
Permanent Debt	.	.	.	.	.	.	.	.	1.29
Depreciation Reserve Fund—Government Pensions	.	.	.	.	.	37,113	.	83,738	1.30
Depreciation Reserve Fund of Commercial Concerns	.	.	.	.	.	.	.	.	1.31
Repayment of Advances from Provincial Loans Fund	.	.	.	.	.	7,71,00,828	.	0,78,587	1.32
Appropriation for Reduction or Avoidance of Debt-Sinking Fund.	.	.	.	.	.	12,338	.	.	1.33
Loans and Advances by Provincial Governments	.	.	60,75,427	.	48,08,777	.	13,31,650	5,109	1.34
Famine Relief Fund	.	.	.	.	.	78,70,111	.	47,512	1.35
Transfers from Famine Relief Fund (Repayment of Advances to General Balances)	.	.	.	.	.	2,00,000	.	.	1.36
Sinking Fund Investment Account	.	.	.	.	.	14,50,079	.	.	1.37
Securities	.	.	.	.	.	.	.	6,25,10	1.38
Revenue Reserve Fund	.	.	.	.	.	.	.	.	1.39
Miscellaneous	.	.	.	.	.	2,00,714	.	.	1.40
Total	29,71,81,501	.	60,75,427	.	48,08,777	5,08,70,527	13,31,650	14,49,591	1.41
Grand Total	1,00,46,16,688	1,18,01,74,578	15,08,21,061	2,01,23,093	14,51,43,271	40,00,000	0,00,000	2,09,18,220	1.42

Expenditure of the CENTRAL GOVERNMENT and of the PROVINCIAL GOVERNMENTS in INDIA and in ended 31st March 1920—*contd.*

Item No.	GOVERNMENT OF UNITED PROVINCES		GOVERNMENT OF PUNJAB		GOVERNMENT OF BOMBAY		GOVERNMENT OF BIHAR AND ORISSA		GOVERNMENT OF CENTRAL PROVINCES AND DEHRA DUN		GOVERNMENT OF ASSAM		GRAND TOTAL
	Voted.	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Non-voted
	R	R	R	R	R	R	R	R	R	R	R	R	
113	1,31,00,000	2,01,00,000	1,00,00,000	2,10,00,000	0,18,00,000	1,07,00,000	6,36,00,000	1,03,00,000	4,77,00,000	81,73,000	2,60,00,000	30,01,000	(100,107)
114	1,28,00,000	5,10,000	78,00,000	2,00,000	0,19,000	04,000			20,00,000	1,04,000	85,000		
115													
116													
117													
118			80,00,000	8,00,000									
119													
120	50,73,000	1,07,000							6,13,000	31,000	2,71,000		5,07,000
121	21,200												
122	2,34,000	—10,000	6,40,000	8,00,000	18,00,000	2,07,000	—0,000	—3,000	10,40,000	1,03,000	54,000	—3,000	
123	1,91,00,000	0,07,000	1,19,00,000	14,72,000	34,40,000	3,31,000	—0,000	—2,000	37,34,000	3,78,000	4,15,000	—3,000	5,07,000
124													
125													
126													
127													
128													
129		00,000		1,20,000									
130				80,000	70,000				30,000				
131					1,27,000								
132		1,48,85,000		5,07,000		4,09,000		45,000		83,32,000			
133		00,000		1,00,000									
134	71,00,000		73,45,000		10,32,000	3,000	12,05,000	0,000	54,00,000		20,04,000		20,000
135				4,42,000					20,42,000	1,02,75,000			
136									1,00,000	4,07,000			
137		24,40,000											
138								3,41,000					
139				15,00,000									
140				11,400									
141	71,00,000	1,75,000	73,45,000	2,00,000	11,00,000	4,00,000	12,05,000	20,00,000	1,07,75,000	83,00,000	20,04,000		20,000
142	12,00,00,000	4,00,000	18,00,00,000	2,00,00,000	10,44,00,000	1,75,00,000	5,48,00,000	1,28,00,000	6,73,00,000	1,73,00,000	2,05,00,000	85,00,000	57,00,000

Sections A and AA.—Principal Revenue Heads and Direct Demands on Revenue.

Section A deals with the principal sources of Central and Provincial revenues and the charges in respect of collection and administration thereof. The revenue earned by the Commercial Departments of Railways, Irrigation, and Posts and Telegraphs is dealt with in separate sections assigned to those Departments. The arrangement of the heads in this section follows the order of their relative importance as determined by their yield, the Central heads being shown first and the Provincial heads thereafter. Tributes from Indian States, though a source of Central revenue, are shown last of all in view of their relative insignificance.

2. Section AA deals with the capital expenditure incurred in Revenue Departments for improvement or development of revenue sources, such as Salt, Forests, etc. It includes the capital major head "52-B-Capital expenditure on the Security Printing Press" opened in the accounts for 1926-27 for the record of capital invested in the Security Printing Press established for the manufacture of stamps in India.

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Statement of principal sources of ordinary Revenue.

This statement brings out the net revenue for the whole of British India and Burma under the principal sources of ordinary revenue and exhibits the incidence upon each area of 1,000 square miles and each 1,000 of population.

2. It includes all the heads under "Principal Heads of Revenue", except "Opium" and "Tributes from Indian States" which are not taken into account as the receipts thereunder do not accrue from either direct or indirect taxation.

3. In this statement, Burma is treated separately, as it is a self-contained province and is out of India. In the case of other provinces, the Salt and the Customs figures are shown in lump for the whole of India, as the revenue brought to account under these heads in each province does not represent the collections from the people of that province only. Salt revenue is realised in the provinces in which salt is manufactured or into which it is first imported and Customs revenue is collected mainly in the seaport towns, but the taxes so levied are met by the consuming public in the whole of India.

4. The receipts shown under each head represent *net* collections after deduction of refunds. Assignments of Land Revenue, and Salt, Excise and other compensations paid for resumption of revenue rights by Government, as well as allowances to district and village officers for collection of land revenue which are really of the nature of refunds of revenue, are also deducted from the total receipts so as to deduce the *net* revenue under each head.

N- 13.—STATEMENT OF PRINCIPAL SOURCES OF ORDINARY REVENUE for the Year ended 31st March 1930

	Customs.	Taxes on Animals.	Salt.	Land Revenue.	Excise.	Stamp.	Forest.	Registration.	Scheduled Taxes.	Totals.	Deduct 4-sep. grants, &c.	Net Revenue.	Area. (a)	Population. (a)	Net Revenue of P. & M. (b)	Net Revenue of P. & M. (b)
	R	R	R	R	R	R	R	R	R	R	R	R	Sq. Miles.		R	R
Burma	7,80,67,724	1,79,04,560	84,41,955	5,92,97,008	1,28,29,522	69,57,077	5,03,67,007	6,40,713	4,14,499	19,10,18,980	3,79,153	19,19,18,080	2,93,707	13,212,192	8,21,195	14,356
India General	...	1,90,29,567	...	6,14,081	33,21,920	18,04,719	92,85,124	85,306	...	2,05,29,557	21,78,310	2,02,19,544	6,447	1,010,445	38,705	...
Batohian	...	1,88,898	...	10,95,913	6,75,468	1,77,923	39,500	6,313	...	21,78,310	71,263	21,02,137	54,228	42,03,648	...	...
North-West Frontier Province	...	9,86,888	...	21,06,921	10,71,625	10,80,547	8,64,377	70,185	...	61,06,553	4,89,017	67,13,536	1,2419	3,251,910	4,55,779	2,533
Madras	...	1,41,29,116	...	5,31,06,698	6,92,26,796	2,59,92,012	63,56,299	35,57,508	...	16,04,67,553	71,70,444	15,32,97,215	1,82,240	49,318,985	10,77,58	3,22
Bombay	...	8,68,16,992	...	4,79,62,982	4,11,94,351	1,78,92,089	79,74,994	12,32,787	...	15,51,84,704	1,69,26,140	13,89,28,564	1,24,621	19,318,919	11,94,897	7,180
Bengal	...	6,16,18,24,527	...	3,24,76,242	2,26,24,989	3,91,9,680	30,62,078	31,64,133	20,11,889	16,39,70,713	2,92,665	16,97,38,077	1,70,845	46,095,39	31,30,811	2,551
United Provinces	...	90,30,402	...	6,86,33,500	1,30,35,111	1,80,54,667	61,70,638	13,70,865	...	11,62,29,153	3,49,163	11,56,81,051	1,16,295	43,376,787	10,018	2,551
Punjab	...	63,93,815	...	2,67,75,663	1,16,07,085	1,15,07,572	81,57,771	9,39,425	...	6,92,75,341	1,07,799	5,91,67,512	96,845	20,685,024	6,92,888	9,880
Rihar and Orissa	...	1,77,83,092	...	1,77,83,092	1,90,81,624	1,11,34,417	9,39,275	17,07,666	...	5,5,12,272	1,04,969	6,55,98,312	83,161	31,002,169	6,97,48	1,692
Central Provinces and Bihar	...	33,50,198	...	2,04,99,287	1,25,44,813	67,18,131	59,97,546	6,99,669	...	4,08,00,733	20,44,099	1,77,66,684	99,878	13,912,760	4,78,260	3,478
Assam	...	18,1,557	...	1,20,73,980	6,23,245	19,96,379	35,20,008	2,09,337	...	2,63,06,866	72,089	2,62,32,867	5,5015	7,06,280	4,94,820	9,149
Coorg	...	24,484	...	3,87,409	3,87,409	1,07,886	5,78,880	8,928	...	14,95,403	...	14,95,403	1,582	1,63,838	9,45,318	9,128
TOTAL	7,80,67,724	17,08,34,796	84,41,955	33,47,10,626	20,41,23,285	14,12,41,479	6,19,51,557	1,37,02,910	40,55,461	1,00,92,29,598	2,72,38,631	98,19,60,962	1,094,300	247,003,293	8,97,342	3,975
Salt	...	...	6,42,04,389	...	...	...	...	...	...	6,42,04,389	39,69,744	6,02,34,655	...	...	...	...
Customs	43,06,93,505	...	...	...	...	...	...	...	...	43,06,93,505	16,06,902	43,51,91,605	...	...	...	...
TOTAL REVENUE	51,27,66,229	17,08,34,796	6,76,40,554	33,47,10,626	20,41,23,285	14,12,41,479	6,19,51,557	1,37,02,910	40,55,461	1,61,01,32,497	3,27,45,277	1,47,73,87,220	1,094,300	247,003,293	13,50,075	5,981
Revenue per 1,000 Square Miles	4,68,579	1,55,931	61,817	3,05,987	1,86,583	1,29,070	55,978	12,5	2	...	...	13,80,075	...	...	...	...
Revenue per 1,000 of Population	2076-9	860-8	273-8	1855-8	828-4	571-8	247-9	55-5	...	...	...	5,981	...	...	...	...

(a) From the latest Statistical Abstract for British India.
(b) Adjusted in India General books.

No. 13A.—DETAILED STATEMENT OF ASSIGNMENTS, COMPENSATIONS, etc., included in Account No. 13.

	India General.	Batohian.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Rihar and Orissa.	Central Provinces and Bihar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Assignments and Compensation Revenue and Excise, vide Accounts Nos. 18-A and 19-A	3,87,286	71,223	4,74,374	8,49,860	28,02,014	2,32,605	3,43,162	1,01,905	..	1,03,960	18,220	72,089	58,40,028
Allowances to District and Village Officers, vide Account No. 18-A.	11,897	...	8,643	63,20,684	1,33,54,126	...	...	6,494	...	...	20,26,859	..	2,17,28,608
TOTAL	3,79,133	71,223	4,83,017	71,70,444	1,62,56,140	2,32,605	3,43,162	1,07,799	...	1,03,960	20,43,089	72,089	2,72,78,631

(a) Includes Rs. 1,623 shown against "District Charges" under "Land Records".
(b) Includes Rs. 1,623 shown against "District Charges" under "Land Records".

I and 1—Customs.

REVENUE.

The Revenue under this head includes, in addition to Customs duties proper, certain *excise* duties levied on motor spirit and kerosene, the head 'Excise' being restricted in the Government accounts mainly to the duties levied on drugs and intoxicants produced in the country. On the other hand, the customs duty on salt is credited not to the head 'Customs' but to 'Salt', along with the excise duty thereon which that duty is intended to counter-vail. It may be mentioned that duty on the importation of foreign liquors is credited as 'Customs' revenue, while license duty for sale of foreign liquors is treated as 'Excise'.

With effect from the 28th February 1929, both the excise and import duties on motor spirit have been raised from four to six annas *per* gallon, the additional revenue being earmarked for credit to a Road Development Fund, from which grants will be made to Provincial Governments and others for expenditure on the development of roads (See Account No. 89-B.).

2. The great bulk of the Customs revenue is made up of:—

- (a) Import Duties
- (b) Export Duties,

the duties being credited under two distinct sub-heads in the accounts, 'Sea Customs' and 'Land Customs'. The latter class consists of duty levied on exports or imports by land between 'foreign territory' as defined in section 5 of the Indian Tariff Act, 1894, and British India, and forms but a comparatively small fraction of the total revenue.

3. The various articles on which duties were levied during 1929-30 are set forth in Account No. 14, together with the gross yield of each and the *net* yield after deducting the refunds and drawbacks. The normal rate of import duty levied during 1929-30 was 15 per cent. *ad valorem*, though certain articles were taxed at lower and others at special higher rates. For the complete schedule of tariff duties levied during 1929-30, see Schedules II and III to the Indian Tariff Act, 1894, as subsequently amended.

EXPENDITURE.

4. The charges incurred are almost wholly on account of establishments engaged in the collection of revenue. In Bombay, besides the Customs staff proper, there is a combined Salt and Customs establishment, but its entire cost is now charged to 'Salt'.

FINANCE AND REVENUE ACCOUNTS OF THE

No. 14.—ACCOUNT OF CUSTOMS REVENUE for the Year ended 31st March 1950.

GROSS RECEIPTS														
	India General	Bahadur- nagar	North-West Frontier	Malwa.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar Orissa.	Central Provinces and Bihar.	Assam.	Total Gross Receipts carried over.	No. of Item.
SEA CUSTOMS.	R	R	R	R	R	R	R	R	R	R	R	R	R	
Imports.														
Special Duties.														
Liquors:														
(a) Ale, Beer, Porter, Cider and other fermented Liquors.	...	...	...	955,751	12,20,299	1,00,299	...	...	3,78,105	...	...	...	24,58,464	1
(b) Spirits and Liquours	...	...	...	27,01,847	97,56,212	60,86,281	...	...	28,76,132	...	...	...	2,15,00,890	2
(c) Wines	...	...	...	2,46,573	6,48,976	4,30,334	...	...	1,33,830	...	...	...	14,60,510	3
Sugar, all sorts, excluding confectionary	...	...	...	85,14,173	4,08,00,505	3,36,59,014	...	...	39,06,350	...	...	...	8,60,60,071	4
Tobacco	...	...	...	62,16,069	63,88,687	98,77,173	...	...	16,78,044	...	...	...	2,27,83,872	5
Coal, Coke and Patent fuel	...	...	...	1,371	1,07,337	1,703	...	...	9,184	...	...	...	7,10,217	6
Tin, black	...	...	...	72,598	1,73,227	4,64,162	...	...	13,384	...	...	...	7,19,551	7
Mineral oils	...	...	...	35,59,577	1,07,14,246	61,67,408	...	...	4,22,835	...	...	...	2,06,94,166	8
Arms, Ammunition and Military Stores, other than gun-powder and arms assessable to duty at 80 per cent. <i>ad valorem</i>	...	...	...	34,540	8,61,513	1,28,535	...	...	68,710	...	...	...	5,83,598	9
Motor cars and cycles	...	...	...	14,78,711	63,19,799	20,51,339	...	...	6,51,660	...	...	...	95,91,009	10
Artificial silk yarn and thread	...	...	...	2,26,143	4,54,289	29,700	...	...	32,322	...	...	...	7,41,763	11
Cotton yarn and thread	...	...	...	10,40,469	20,06,068	12,70,093	...	...	1,99,103	...	...	...	45,16,556	12
Cotton piece goods	...	...	...	38,61,730	2,46,79,183	2,41,45,737	...	...	66,74,746	...	...	...	5,83,64,136	13
Silk mixtures	...	...	...	9,916	6,76,642	68,270	...	...	93,595	...	...	...	7,32,353	14
Portland Cement excluding white Portland Cement.	...	...	...	8,17,236	81,654	2,40,645	...	...	4,03,384	...	...	...	10,51,819	15
Silver Bullion	...	...	...	420	12,50,480	6,17,532	...	...	1,319	...	...	...	17,70,000	16
Other articles	...	...	...	38,562	1,09,203	1,43,893	...	...	57,737	...	...	...	3,49,395	17
Duty at 2½ per cent.														
Machinery (excluding Locomotive Engines and Tenders)	...	...	...	1,869	11,275	10,974	...	...	602	...	...	...	24,750	18
Other articles	...	...	...	...	...	...	...	...	...	...	...	...	...	19
Duty at 10 per cent.														
Metals—Iron and Steel	...	...	...	4,90,608	17,51,697	16,37,889	...	...	5,10,511	...	...	...	43,90,705	20
Railway Plant and Rolling Stock	...	...	...	2,47,235	6,11,946	11,04,092	...	...	1,01,455	...	...	...	20,30,888	21
Other articles	...	...	...	12,457	4,149	2,861	...	...	21,922	...	...	...	41,369	22
Duty at 15 per cent.														
Articles of food and drink (excluding grain and pulses, other than flour and sugar and vinegar)	...	...	...	25,10,082	75,79,200	46,80,394	...	...	29,50,715	...	...	...	1,77,00,400	23
Raw materials and articles mainly unmanufactured, other than metallo ores	...	...	...	11,93,681	37,76,444	19,15,501	...	...	4,78,941	...	...	...	73,63,567	24
Articles wholly or mainly manufactured.— (a) Cutlery and hardware, other than electro-plated ware, and implements and instruments other than musical.	...	...	...	16,93,880	57,55,961	51,67,541	...	...	14,82,869	...	...	...	1,40,81,278	25
(b) Metals other than iron and steel	...	...	...	13,69,977	34,55,687	23,50,896	...	...	3,21,639	...	...	...	75,01,099	26

(a) Pneumatic rubber tyres and tubes— (c) All other articles wholly or mainly manufactured	37,29,153	...	...	...	3,793	88,841	4,418	...	2,339	...	...	...	97,336	28
Miscellaneous	4,35,39,072	...	...	...	1,46,296	4,71,495	1,27,032	...	63,488	...	...	...	7,88,241	29
...	68,54,726	...	...	...	11,558	60,515	14	...	5,950	...	...	...	84,097	30
<i>Duty at 30 per cent.</i>														
Silk piece goods and other manufactures of silk	70,00,890	...	...	...	615	1,48,210	456	...	1,161	...	...	...	1,50,345	31
Other articles	1,05,27,304	...	...	...	21,156	1,39,583	67,113	...	15,996	...	...	...	2,43,648	32
<i>Protective Special Duties.</i>														
Iron and Steel— Liable to additional duties— Of British Manufacture	39,28,996	...	...	...	8,595	9,416	30,935	...	5,959	...	...	...	54,935	33
Not of British Manufacture	66,50,741	...	...	...	23,263	21,112	8	...	4,656	...	...	...	49,067	34
Not liable to additional duties	1,07,43,422	...	...	...	3,014	19,991	3,298	...	3,862	...	...	...	29,565	35
Paper and Stationery	26,40,681	...	...	...	11,051	26,646	1,368	...	80,604	...	...	...	69,467	36
Matches	13,67,878	...	...	...	871	1,61,153	21,768	...	29,072	...	...	...	2,12,564	37
Match Splints and Veneers	2,5,870	...	...	...	...	...	...	...	...	...	...	...	...	38
<i>Duty on Government Stores (including Imports by State Railways).</i>														
Articles liable to Protective Duties— Iron and Steel— Liable to additional duties— Of British Manufacture	3,24,271	...	...	...	3	2,436	...	...	...	...	...	...	2,468	39
Not of British Manufacture	1,63,317	...	...	...	469	2,211	...	...	...	...	...	...	2,680	40
Not liable to additional duties	1,63,896	...	...	...	2	5,793	...	...	...	...	...	...	5,810	41
Paper and Stationery	1,76,900	...	...	...	...	922	...	...	...	...	...	...	922	42
Railway Plant and Rolling Stock (Non-protective) Others	4,94,488	...	...	...	11,981	69,617	...	...	5,755	...	...	...	393	43
Total Imports.	4,672,81,494	...	...	...	4,66,294	46,73,184	5,36,193	...	3,40,591	...	...	...	51,13,122	44
Export.														
Hides and skins, raw	35,49,262	...	...	...	2,635	7,315	8,995	...	20	...	...	...	13,865	46
Jute— (a) Raw	1,93,84,313	...	...	...	...	...	1,69,091	...	...	...	...	...	1,93,991	47
(b) Manufactured	2,67,39,176	...	...	...	484	590	93,150	...	...	...	...	...	84,164	48
Rice	1,20,47,433	...	...	...	0,627	7,315	13,236	...	3,29,383	...	...	...	3,56,603	49
Government Stores	539	...	...	...	...	...	...	...	...	...	...	...	...	50
Total Exports.	1,22,21,376	...	...	...	9,666	15,173	2,74,501	...	3,29,383	...	...	...	4,27,823	51
Miscellaneous.														
Total Sea Customs.	13,15,027	...	...	...	455	10,866	25,803	...	8,807	...	...	...	40,431	52
LAND Customs.	47,07,17,896	...	...	...	4,76,395	46,99,203	9,96,097	...	9,73,751	...	...	...	67,84,446	53
Import Duty: On Cotton goods	1,37,630	...	...	...	100	193	...	...	...	...	...	...	228	54
" other goods	1,10,92,193	...	...	...	956	5,66,973	...	...	...	...	...	...	5,67,889	55
TOTAL IMPORT DUTY.	1,19,29,823	...	...	...	1,056	5,67,061	...	...	...	...	...	...	5,68,117	56
Export Duty: Miscellaneous	52,876	...	...	...	4	112	...	...	...	...	...	...	116	57
TOTAL LAND CUSTOMS.	1,18,739	...	...	...	2,017	38	...	...	...	...	...	...	2103	58
Excise Duty on Motor Spirit	2,81,12,715	...	...	...	...	...	...	...	...	...	...	...	2,19,389	60
Excise Duty on Kerosene	98,70,297	...	...	...	...	...	...	...	10,134	...	...	...	21,298	61
Warehouse and Wharf Rents	64,853	...	...	...	441	...	...	...	10	...	...	...	493	62
Miscellaneous	5,00,206	...	...	...	2,272	1,173	...	...	1,527	...	...	...	4,971	63
Grand Total	52,08,67,985	...	...	...	4,22,185	52,07,664	6,35,097	...	6,85,422	...	...	...	76,01,186	64

(e) Adjusted in India General books.

No. 14.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1930—concl'd.

NET RECEIPTS.																
	Total Receipts brought forward.	Total Receipts and Duties brought forward.	Kutch General.	Bale- Shahid.	North-West Frontier Province.	Madrass.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma	Tihar and Orissa.	Central Pro- vinces and Bihar.	Assam.	Total Net Receipts.	No of Ind.
SERVICES CUSTOMS.																
Liquors :																
(a) Ale, Beer, Potvor, Gila and other fermented Liquors	24,68,464	43,430	...	...	...	2,56,440	13,11,891	5,76,341	...	...	3,72,773	...	...	...	24,16,044	1
(b) Spirits and Cognacs	2,15,09,800	2,95,746	...	...	...	27,46,422	85,67,807	60,21,081	...	...	28,57,714	...	...	...	2,12,14,034	2
(c) Wines	14,60,619	44,767	...	...	...	2,44,002	6,21,558	4,16,540	...	...	1,32,987	...	...	...	14,15,752	3
Sugar, all sorts excluding confectionary	8,69,69,971	8,01,675	...	...	...	85,08,208	4,01,34,971	3,61,31,488	...	...	39,93,654	...	...	...	8,61,08,206	4
Tobacco	2,27,89,773	1,20,285	...	...	...	69,11,584	69,11,584	69,11,584	...	...	1,67,4,379	...	...	...	2,26,00,285	5
Cool, Coke and Patent fuel	1,19,317	1,363	...	...	...	1,363	1,363	1,363	...	...	90,8,6	...	...	...	1,19,317	6
Tin, Block	7,13,861	6,060	...	...	...	7,25,74	1,68,085	4,53,568	...	...	13,384	...	...	...	7,07,301	7
Mineral oil	2,08,94,163	1,40,101	...	...	...	35,47,985	1,06,21,032	61,64,848	...	...	420,-90	...	...	...	2,07,54,065	8
Arms, Ammunition and Military Stores, other than gunpowder and arms assessable to duty at 30 per cent.	5,83,598	30,916	...	...	...	32,506	32,506	1,9,103	...	...	57,914	...	...	...	5,43,633	9
Motor cars and cycles	98,01,009	3,45,765	...	...	...	14,44,666	60,58,539	20,22,996	...	...	69,034	...	...	...	91,56,234	10
Artificial silk yarn and thread	7,41,768	11,374	...	...	...	2,24,358	4,44,005	29,621	...	...	3,92,222	...	...	...	7,30,189	11
Cotton yarn and thread	46,17,455	44,868	...	...	...	10,31,467	18,76,317	12,61,100	...	...	1,91,563	...	...	...	44,70,707	12
Cotton piece goods	6,89,53,436	9,18,563	...	...	...	38,12,448	2,86,9,437	2,41,1,430	...	...	66,20,658	...	...	...	6,74,44,873	13
Silk mixtures	7,32,653	5,470	...	...	...	9,614	6,71,323	52,608	...	...	98,239	...	...	...	7,27,153	14
Portland cement, excluding White Portland cement.	10,61,819	5,866	...	...	...	3,16,175	70,991	2,46,553	...	...	4,03,234	...	...	...	10,41,563	15
Silver Bullion	17,70,000	92	...	...	...	328	12,50,689	6,17,552	...	...	1,3,9	...	...	...	17,69,908	16
Other articles	3,49,395	9,865	...	...	...	38,191	1,08,391	1,43,649	...	...	56,009	...	...	...	3,46,040	17
Duty at 2½ per cent.																
Machinery (excluding Locomotive Engines and Tenders)	24,720	3,227	...	...	...	1,865	10,909	...	...	...	...	...	...	...	21,493	18
Other articles	43,00,705	50,556	...	...	...	4,35,759	17,26,095	16,15,527	...	...	6,06,468	...	...	...	43,34,149	19
Duty at 10 per cent.	20,59,888	17,973	...	...	...	2,41,871	5,08,397	11,01,055	...	...	99,762	...	...	...	20,41,515	20
Metals—Iron and Steel	41,389	1,055	...	...	...	12,457	3,978	2,558	...	...	21,841	...	...	...	40,334	21
Railway Plant and Rolling Stock	1,77,00,400	4,82,495	...	...	...	25,03,248	71,46,906	46,28,925	...	...	29,38,836	...	...	...	1,72,17,905	22
Other articles	73,63,567	1,61,762	...	...	...	11,63,174	36,77,387	18,95,797	...	...	4,65,497	...	...	...	72,61,805	23
Duty at 15 per cent.																
Articles of food and drink (excluding grain and pulses, other than flour, sugar and vinegar)	1,77,00,400	4,82,495	...	...	...	25,03,248	71,46,906	46,28,925	...	...	29,38,836	...	...	...	1,72,17,905	24
Saw materials and articles mainly unmanufactured, other than metallic ores	73,63,567	1,61,762	...	...	...	11,63,174	36,77,387	18,95,797	...	...	4,65,497	...	...	...	72,61,805	25
Articles wholly or mainly manufactured	1,77,00,400	4,82,495	...	...	...	25,03,248	71,46,906	46,28,925	...	...	29,38,836	...	...	...	1,72,17,905	26
(a) Cutlery, hardware, other than electro-plated ware, and implements, and instruments other than musical	1,77,00,400	4,82,495	...	...	...	25,03,248	71,46,906	46,28,925	...	...	29,38,836	...	...	...	1,72,17,905	27
(b) Metals other than iron and steel	1,77,00,400	4,82,495	...	...	...	25,03,248	71,46,906	46,28,925	...	...	29,38,836	...	...	...	1,72,17,905	28
(c) Yarn and textile fabrics (other than cotton yarn, cotton piece goods and silk manufactures)	1,77,00,400	4,82,495	...	...	...	25,03,248	71,46,906	46,28,925	...	...	29,38,836	...	...	...	1,72,17,905	29

[illegible]

(a) Adjusted in India General books.

No. 14A.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1930.

	India General.	Balu- chistan	North- West Frontier Province.	Madras.	Bombay.		BENGAL.		Punjab.	Burma.	Bihar and Orissa.	Total.
	R	R	R	R	Bombay progrt.	Karachi.	Calcutta.	Chitta- gong.	R	R	R	R
Charges in India.												
Charges at the Major Ports of Madras, Bombay, Calcutta, Chittagong, Rangoon and Karachi.												
Pay of Officers . . . . .	...	...	...	1,04,048	1,99,850	1,02,628	2,44,810	11,968	..	95,463	...	7,57,682
Pay of Establishment . . . . .	..	..	...	2,66,807	12,80,847	5,17,181	15,59,627	81,529	...	5,64,555	..	42,70,896
Allowances, Honoraria, etc., including over- time and holiday allowances . . . . .	..	..	...	68,355	8,50,615	1,06,275	4,64,262	15,436	...	1,86,390	...	12,21,273
Supplies and Services . . . . .	...	..	...	4,252	41,977	17,899	5,08,856	1,843	...	73,722	...	6,47,349
Contingencies . . . . .	...	..	...	21,129	48,617	34,871	94,573	6,821	...	41,543	...	2,47,554
Grants-in-aid—Contributions, Donations, etc. . . . .	...	...	...	3,000	24,700	5,520	41,800	700	...	28,700	...	1,04,420
Establishment charges payable to other Governments, Departments, etc. . . . .	...	..	...	12,216	..	...	...	...	...	...	...	12,216
Deduct—Contributions, Recoveries, etc. . . . .	...	...	..	1,513	63,807	4,529	..	...	...	...	...	69,849
TOTAL CHARGES AT THE MAJOR PORTS . . . . .	..	..	...	4,78,301	19,12,899	7,79,590	29,18,928	1,17,697	...	9,89,623	..	71,92,441
					26,92,443		30,31,625					
TOTAL CHARGES AT OTHER PORTS (vide details at page 97)	..	..	...	2,78,080	..	..	..	..	...	1,52,409	21,695	4,47,394
Cost of collection of Customs duty on articles of inward Foreign letters and parcels	1,26,598	...	...	..	...	...	...	...	...	...	..	1,26,598
Assignments and Compensations . . . . .	...	...	300	14,43,747	40,159	...	...	...	22,696	...	...	15,06,902
Land Customs Charges	9,049	12,819	18,737	3,04,188	...	...	...	...	...	...	...	3,89,793
TOTAL CHARGES IN INDIA	1,36,645	12,819	14,037	24,99,920	27,82,648	(a) 30,81,625	22,696	11,42,082	21,805	96,12,726		
Charges in England—												
Leave Salaries and Deputation Pay . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Sterling Overseas Pay . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Stores for India . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Contribution to the International Customs Tariffs Bureau . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL £	217	10,091	10,808									
Total converted into Rs. at £1 = Rs. 13½												1,37,437
Exchange on ditto												1,155
TOTAL CUSTOMS CHARGES												97,51,318

(a) Adjusted in India General books.

No. 14A.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st MARCH 1930—*conold*.

DETAILS of CUSTOMS CHARGES at OTHER than the Major Ports

	Pay of Officers.	Pay of Establishment	Allowances, Supplies and Services, Contingencies, etc	TOTAL
	R	R	R	R
<i>Madras</i>				
Outposts	36,243	1,62,819	74,023	2,73,090
<i>Burma</i>				
Akyab	2,260	28,763	10,082	41,105
Bassein	2,400	9,421	9,487	21,308
Bhamo . . . . .	...	2,880	2,023	4,903
Kyauk-Phyu . . . . .	...	1,852	635	2,017
Meigui . . . . .	...	15,650	6,614	22,264
Moulmein	2,484	29,516	14,329	46,329
Sandoway . . . . .	...	612	178	790
Tavoy . . . . .	...	8,428	5,265	13,693
Total	7,144	96,652	48,613	1,52,409
<i>Bihar and Orissa</i>				
Balasore	12,000	3,875	3,320	19,195
Puri . . . . .	..	2,448	252	2,700
Total	12,000	6,323	3,572	21,895
TOTAL CHARGES AT OTHER PORTS	55,892	2,65,794	1,26,208	4,47,894

A. and AA.—Principal Revenue Heads, etc.

II and 2—Taxes on Income.**REVENUE.**

The taxes on income are of two kinds :—

- (1) Income Tax.
- (2) Super Tax.

During 1929-30 Income Tax was charged on a graduated scale of 5 to 18 pies in the rupee, the latter rate being payable on total annual incomes of Rs 40,000 or upwards. In the case of companies, registered firms and interest on securities, the tax was levied at the maximum rate. Annual incomes of less than Rs 2,000 are not liable to the tax, except in the case of companies, registered firms and interest on securities, which are taxed whatever the annual total income may be, but refunds are admissible under section 48 of the Indian Income Tax Act to shareholders of companies, partners of registered firms and holders of securities, the refund being fixed with reference to the rate at which they are personally liable.

2 Super Tax is payable in addition to Income Tax and is levied on a graduated and ascending scale on so much of the income as is in excess of Rs 50,000 per annum. The rates of tax levied during 1929-30 varied from one anna to six annas in the rupee. In the case of a Hindu undivided family, the Super Tax is, however, levied on so much of the income as is in excess of Rs. 75,000, while in the case of companies it is levied at a flat rate of one anna. For complete schedules of the rates of Income Tax and Super Tax in force during 1929-30, see Schedule II to the Indian Finance Act of 1929.

3 The Excess Profits Duty Act, 1919, was in force for one year only, viz., 1919-20. The transactions exhibited under this head in the accounts for 1929-30 represent collections of arrears of revenue.

Share of Provincial Governments.

4. Under Rule 15 of the Devolution Rules as it stands at present, whenever the assessed income of any year of any province exceeds the assessed income of 1920-21, the Local Government of that province is credited with an amount calculated at three pies in each rupee of the amount of such excess. The entire revenue of the Central Government appears under this head, the share allocated to Provincial Governments being credited to the corresponding head in the Provincial Section of the accounts.

EXPENDITURE

5. The charges shown under this head relate chiefly to the establishments employed on the collection and assessment of the taxes. In certain districts of two Provinces this work is performed by the ordinary District Establishments. Local Governments are paid 10 *per cent* of *net* collections of income-tax, excluding tax on Government salaries and interest on Government securities, in areas or districts where the assessment and collection are done by their revenue staff, after deducting the cost of special Income Tax staff, if any, in the areas; the latter being, since 1922-23, a charge on the Central Government.

No. 15.—ACCOUNT OF TAXES ON INCOME for the Year ended 31st March 1930.

	India General.	Rajputana.	North-West Frontier Province.	Madrass.	Bombay.	Deccan.	United Provinces.	Punjab.	Burma.	Tibet and Outer.	Coastal Province and Berar.	Arcan.	Coorg.	Total.
Income Tax:														
Ordinary Collections	15,82,456	1,10,691	8,10,158	1,25,65,463	2,77,40,008	3,84,77,570	60,12,603	50,25,918	1,62,06,428	41,48,797	32,67,371	17,07,147	10,672	11,76,60,276
Deduction by Government from salaries and pensions (a)	81,44,475	55,087	1,86,731	10,34,116	12,06,177	12,01,866	9,97,087	9,13,400	11,12,101	5,77,432	4,44,524	2,38,177	7,786	1,60,88,049
Deduction from interest on Government securities	32,16,973	4,404	5,149	2,71,214	27,12,651	76,785	4,45,012	3,01,930	67,726	54,873	41,012	5,687	317	77,04,341
Deduct—Refunds.														
	1,29,43,404	1,70,183	9,2,038	1,38,70,708	3,16,59,831	3,97,87,061	74,64,701	62,39,418	1,79,86,215	47,74,501	37,53,517	19,46,090	21,775	14,00,00,000
	2,95,874	6,203	87,441	17,54,201	55,00,208	86,86,415	3,40,943	4,23,405	39,02,338	8,50,626	7,95,833	3,65,152	392	1,74,13,088
TOTAL INCOME TAX	1,26,46,790	1,63,979	8,94,692	1,21,10,597	2,77,92,408	3,61,80,686	71,08,368	58,16,143	1,38,61,491	43,84,176	32,11,912	15,80,637	24,183	12,52,07,628
Deduct—Amount payable to Provincial Governments.														
	...	...	...	7,20,627	...	...	71,050	8,59,905	11,40,471	4,49,270	2,71,006	3,52,766	...	75,7,072
NET INCOME TAX—CENTRAL	1,26,46,790	1,63,979	8,94,692	1,13,89,970	2,77,92,408	3,61,80,686	70,37,318	54,56,238	1,27,21,020	39,35,106	29,40,906	11,27,871	24,183	12,44,30,556
Super-Tax.	4,01,163	24,848	1,21,331	21,61,989	93,20,505	2,65,94,130	19,33,340	58,5781	49,60,136	12,48,161	2,81,015	3,01,028	...	4,81,54,000
Deduct—Refunds.	27,413	...	39,634	1,54,733	4,10,877	9,35,613	11,836	14,095	4,72,478	6,70,673	1,57,565	492	...	26,61,159
TOTAL SUPER TAX	3,73,750	24,848	91,707	20,16,406	91,18,928	2,65,38,517	19,21,520	6,73,080	45,07,678	17,77,491	1,42,450	3,00,836	...	4,32,01,720
Excess Profits Duty	...	...	...	...	...	1,206	...	...	...	...	...	...	...	1,200
Miscellaneous	4,480	1	589	3,113	4,201	4,174	9,524	4,733	3,100	4,031	2,773	64	1	30,640
TOTAL REVENUE IN INDIA FROM TAXES ON INCOME	1,80,24,979	1,88,828	9,86,888	1,41,20,116	3,60,15,692	6,18,24,627	90,39,102	63,93,915	1,79,04,360	49,66,198	31,70,362	15,81,537	21,484	1,76,30,708

Receipts in England.

High Commissioner

Refund under section 48 to residents in the United Kingdom

Miscellaneous

Total

converted into Rs at £1=Rs 134

Exchange or ditto

TOTAL REVENUE FROM TAXES ON INCOME

Central

Provincial

(a) Includes collections in Posts and Telegraphs Department

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(b) Adjusted in India General books.

A. and AA.—Principal Revenue Heads, etc.

No. 15A.—ACCOUNT OF CHARGES FOR COLLECTION OF TAXES ON INCOME for the Year ended 31st March 1930.

	India General	Baluchistan	North-West Frontier Province	Madras	Bombay	Bengal	United Provinces	Punjab	Beissa	Bihar and Orissa	Central Provinces and Berar	Assam	Coorg	Total
Charges in India.														
Pay of Officers	31,311	7,742	32,641	3,64,242	4,41,501	4,82,965	4,02,246	3,06,994	3,21,265	1,76,614	1,76,631	41,991	..	27,89,193
Pay of Establishment	44,875	7,470	23,760	3,17,947	8,88,047	4,57,107	2,00,944	2,17,671	3,44,284	1,13,191	1,28,078	37,941	701	27,81,016
Allowances, Honoraria, etc.	5,931	2,443	8,965	98,719	1,63,774	68,387	52,827	84,406	1,06,861	27,208	33,244	10,804	14	6,86,865
Supplies and Services and Contingencies	9,089	1,842	7,533	1,52,837	2,02,790	88,996	80,859	1,06,099	86,601	54,400	40,677	18,864	180	7,95,680
Grants-in-aid, Contributions, etc.	..	..	..	..	..	..	600	..	600	600	..	..	..	1,806
Establishment charges payable to other Governments, etc.	..	..	..	..	..	..	641	..	24,684	..	..	4,428	1,000	80,753
Works	..	..	..	..	..	..	1,671	..	..	2,139	..	..	..	3,710
Deduct—Amount transferred to Opium Department on account of share of pay and passage of Commissioner of Income-Tax	..	..	..	..	..	..	21,219	..	..	..	..	..	..	21,219
TOTAL	91,149	19,497	72,887	8,78,739	16,96,112	10,92,455	7,18,469	7,15,040	8,82,831	3,74,152	3,78,650	1,12,928	1,896	70,24,804

Charges in England				Secretary of State	High Commissioner	Total
Expenditure in connection with appeals from India	..	..	..	£ 1,280	£ ..	£ 1,280
Leave Salaries and Deputation Pay	..	..	..	..	8,375	8,375
Study allowances of an officer	..	..	..	..	110	110
Sterling Overseas Pay	..	..	..	..	1,421	1,421
TOTAL	..	..	..	1,280	9,906	11,166
TOTAL converted into Rs at £1=Rs 13½				1,48,879		
Exchange on ditto				1,249		
TOTAL CHARGES FOR THE COLLECTION OF TAXES ON INCOME				71,84,932		

(a) Allocated in India General books

III and 3—Salt.**REVENUE.**

Salt revenue is derived from three principal sources, *viz.* :—

- (1) Excise duty on Indian salt
- (2) Customs duty on imported salt.
- (3) Sale of Government salt.

Salt is manufactured in India both by Government, either directly or indirectly, and by private persons. In the case of the former, the work is carried on either by Government, as in the case of the Northern India Salt sources (principally Sambhar Lake in Rajputana and salt mines at Khewra), or by private agency under Government supervision as in Madras and Bombay. Where the salt is produced by private agency, it is purchased by Government to be sold subsequently to the traders. In the case of private salt works which exist in Madras, Bombay and Burma, Government supervises the manufacture and collects excise duty on all the salt produced.

The rate of customs duty on foreign and the excise duty on Indian salt is Rs 140 per maund (of 82 lbs) all round, with the exception of a few districts of Burma and Aden, where a composition system is in force. No duty is levied on salt imported from Tibet into Kumaon. In the accounts, the sale proceeds of salt manufactured at the Government works are credited as a distinct item, the excise duty being credited under a separate head.

EXPENDITURE.

2. The expenditure in the Northern India Salt Revenue Department is classified into the following main divisions :—

- (1) Working Expenses.
- (2) Preventive Establishment.
- (3) Salt Compensations to Indian States, etc.
- (4) Interest on Capital.
- (5) Capital Expenditure.

A system of accounts based on commercial principles has been introduced in the Manufacturing Branch of the Northern India Salt Revenue Department with effect from the 1st April 1924. A Depreciation Fund has been created for renewal and replacement of wasting assets of the Department, the annual contribution to the Fund being charged to Working Expenses. The department is further charged with interest on Capital Outlay and other items of indirect charges such as the cost of audit and accounts, pensionary charges, etc., which are necessarily included in the Working Expenses to bring out the true commercial profit or loss on the working of the Department. The accounts in commercial form appear annually in the Appendix to the Appropriation accounts of the Central Government (Civil) containing accounts and reviews of the Government commercial concerns.

Salt Compensation consists of payments, mostly to Indian States in Rajputana, for the cession to Government of rights in connection with this source of revenue. A portion of these payments is debited to the Working Expenses of the Department.

The whole of the capital expenditure in the Northern India Salt Revenue Department is met out of Revenue—*vide* paragraph 4 below.

3. The main items of Salt expenditure in Provincial areas are :—

- (1) Cost of salt purchased by Government.
- (2) Cost of administrative and preventive establishments.
- (3) Works.
- (4) Salt Compensations.

A. and A.A.—Principal Revenue Heads, etc.

The first of these occurs in Madras and Bombay where, as stated in paragraph 1 above, the salt produced in Government Works run by private agency is purchased by Government. In some provinces there are combined Salt and Excise establishments, the charges for which are distributed in proportionate shares between the heads concerned

Head (3) records expenditure on extension and improvement of the Pritchard Salt Works in Bombay, Excise-Licensees works in Madras and other petty works for manufacture and storage of salt.

The Salt Accounts in Provincial areas have not yet been placed on a commercial footing

3-A.—CAPITAL OUTLAY ON SALT WORKS (CHARGED TO REVENUE).

CAPITAL EXPENDITURE.

4 This major head records the capital outlay on the Northern India Salt Revenue Department. The details of expenditure are shown in Account No. 16-C.

5. In respect of the expenditure under the head "D.—Bags", it may be explained that a large quantity of bags is stocked by the Northern India Salt Revenue Department for issue to traders on payment, and both the cost of bags and the recoveries therefor are taken to the Capital Account. Thus the amount that remains finally charged to Capital Account represents the cost of bags in stock.

No. 16.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1930.

	Northern India Salt Revenue Department		Baluchistan	Madras.	Bombay	Bengal.	Burma	Bihar and Orissa	Assam	Totals.
	Transactions of the Manufacturing Branch	Other Transactions								
REVENUE	R	R	R	R	R	R	R	R	R	R
Sales of Government Salt	26,45,916	..	..	3,75,128	11,40,056	..	..	..	..	41,70,100
Excise duty on Salt manufactured locally	..	1,22,45,483	355	1,42,20,448	1,43,17,129	..	5,71,156	..	..	4,18,54,571
Duty on Imported Salt	..	..	..	4,137	3,65,361	1,82,85,129	28,95,519	..	..	2,15,50,149
Rent of Warehouses .	..	..	..	..	..	1,74,457	..	..	..	1,74,457
Fees and cesses	..	24,408	..	1,06,051	..	..	..	..	..	1,30,459
Dispatch Receipts	2,80,977	..	..	..	..	..	..	..	..	2,80,977
Miscellaneous	2,42,895	6,036	..	47,344	93,083	36,470	254	777	1,152	4,27,460
TOTAL SALT REVENUE	31,60,778	1,22,76,957	355	1,47,53,128	1,50,24,622	1,84,95,485	34,66,929	777	1,152	6,80,88,173
<i>Defect—Refund.</i>	<i>26,693</i>	<i>1,54,530</i>	..	<i>8,467</i>	<i>1,40,426</i>	<i>86,799</i>	<i>24,974</i>	..	..	<i>4,11,819</i>
<i>Net Revenue from Salt</i>	<i>31,43,155</i>	<i>1,21,21,427</i>	<i>355</i>	<i>1,47,44,661</i>	<i>1,57,84,206</i>	<i>1,84,08,686</i>	<i>34,41,955</i>	<i>777</i>	<i>1,152</i>	<i>6,76,46,854</i>

(a) Adjusted in India General books.

No. 16A.—ACCOUNT of SALT STORE for the Year ended 31st March 1930.

	Northern India Salt Revenue Department.	Madras.	Bombay.	Burma.
	Mds.	Mds.	Mds.	Mds.
Salt in store on 1st April 1929	28,36,224	9,12,716	34,21,728	14,878
Manufactured, excavated or purchased during the year	1,16,16,018	6,65,780	29,64,964	4,812
	1,44,53,142	16,08,496	62,86,692	19,690
Removed by purchasers during the year	1,09,17,197	11,97,508	33,79,615	5,013
Wastage, etc, written off	10,31,136	91,509	5,54,442	1,086
	1,19,48,332	12,89,012	39,34,057	6,099
Balance in store on 31st March 1930	25,04,810	3,19,484	24,52,575	13,691

A. and AA.—Principal Revenue Heads, etc.

No. 16B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Manufacturing Charges, Cost of Salt, and other Revenue Expenditure of the SALT DEPARTMENT, for the Year ended 31st March 1930.

	Northern India Salt Revenue Department		Madras.	Bombay.	Bengal.	Batra.	Bihar and Orissa.	Assam.	TOTAL.
	Transactions of the Manufacturing Branch	Other Transactions							
Charges in India.									
WORKING EXPENSES.	R	R	R	R	R	R	R	R	R
Direction	127,871	18,230	10,43,543	25,54,050	90,910	1,58,155	..	1,130	30,94,315
Manufacture	15,48,794	..	..	..	..	..	..	..	15,48,799
Weighment	3,31,523	..	..	..	..	..	..	..	3,31,523
Stores and workshop establishment	—64,228	..	..	..	..	..	..	..	—64,228
Medical establishment	24,005	2,004	..	..	..	..	..	..	26,699
Contribution to the Depreciation Fund	2,76,397	..	..	..	..	..	..	..	2,76,397
Renewals and Replacements	3,301	..	..	..	..	..	..	..	3,301
<i>Deduct</i> —Amount met from Depreciation Fund	1,301	..	..	..	..	..	..	..	3,501
Cost of Accounts and Audit	60,208	..	..	..	..	..	..	..	60,208
Pensionary charges	78,553	..	..	..	..	..	..	..	78,553
Establishment charges payable to or recoverable from other Governments, etc., . . . . .	..	..	2,320	—1,900	..	..	270	..	696
	28,83,528	20,333	10,43,874	25,52,750	90,913	1,58,155	270	1,130	62,52,962
<i>Add</i> —Amounts payable to Provincial Governments for share of Combined Salt and Excise Establishments. (See Account No. 19A) . . . . .	..	..	..	73,085	2,00,000	..	76,000	..	3,54,085
<i>Deduct</i> —Contributions . . . . .	..	..	..	13,076	..	..	..	..	13,076
TOTAL WORKING EXPENSES .	28,83,528	20,333	10,43,874	26,17,765	2,90,913	1,58,155	76,270	1,130	65,93,971
Salt purchase and freight . . . . .	..	..	1,86,183	6,43,036	..	..	..	..	8,29,219
Preventive establishment . . . . .	..	4,04,083	..	..	..	..	..	..	4,04,083
Works . . . . .	..	..	2,91,311	65,634	..	..	..	..	3,57,145
Interest on Capital	4,38,371	..	..	..	..	..	..	..	4,38,371
Compensations	8,69,977	25,04,419	4,87,464	87,884	20,000	..	..	..	39,69,744
TOTAL CHARGES IN INDIA	33,91,870	29,28,835	20,10,832	34,14,519	3,10,916 ^(a)	1,58,155	76,270	1,130	1,25,92,533

Charges in England—

<i>High Commissioner.</i>	£
Leave Salaries and Deputation Pay	4,833

No. 16C.—ACCOUNT of CAPITAL OUTLAY in the NORTHERN INDIA SALT REVENUE DEPARTMENT charged against REVENUE during and to end of the year 1929-30.

	Expenditure during 1929-30.	Expenditure to end of 1929-30.
	R	R
A.—Works—		
Buildings	—23,644	11,40,815
Other Works	80,554	56,57,504
B.—Plant and machinery	15,493	15,23,099
C.—Stores (net)	—8,264	2,08,493
D.—Bags	1,30,938	13,75,390
<i>Deduct</i> —Recoveries on account of ditto	82,871	13,05,932
E.—Other Items . . . . .	...	1,08,947
TOTAL OUTLAY CHARGED AGAINST REVENUE .	1,12,203	87,06,316

IV and 4—Opium.

REVENUE.

Opium is produced under Government supervision in the United Provinces and under special arrangements in the Central India, Rajputana and Gwalior States, and is bought in its crude condition from the cultivators in the United Provinces and from the Durbars of the States concerned by Government at fixed rates. It is then made up in the Government factory at Ghazipur into three different forms: (1) for sale to foreign and colonial Governments, known as provision opium; (2) for consumption in India, known as excise opium; and (3) for medicinal use, known as medical opium.

2. The opium thus manufactured is disposed of by Government in the following ways:—

- | | |
|---|-------------------|
| (a) By direct sales to the Governments of the Straits Settlements, Hongkong, the Netherlands Indies, Siam, British North Borneo, Sarawak, French Indo-China and Ceylon, with which agreements have been made for supply at fixed rates. | } Provision opium |
| (b) By issue to the Excise Department in India for local consumption under revenue regulations. | |
| (c) By supply to the Medical Department in India for medical purposes and by export to the United Kingdom for sale to chemists. | } Medical opium. |

As regards (b), it may be explained that, prior to 1925-26, the issue price of excise opium to licensed vendors was fixed by the various Local Governments and, out of the gross sale proceeds, a sum fixed by the Government of India was credited to 'Opium' and the balance treated as 'Excise' revenue. From the year 1925-26, it has been decided that the Provincial Governments shall pay the Government of India for all opium sold to the Excise Department as soon as it is delivered from the Ghazipur Factory. Consequently the value of opium so supplied is credited directly to "IV—Opium" by debit to Provincial Governments under "6—Excise", the subsequent sale-proceeds of opium in the Excise Department being credited to Provincial Governments as Excise Revenue.

EXPENDITURE.

The expenditure of the Opium Department relates to (i) the supervision by Government of the cultivation of the poppy, (ii) the purchase of crude opium from the cultivators in the United Provinces and from the Durbars of the Indian States, (iii) its manufacture into the finished product, and the packing and despatch thereof at the Ghazipur Factory, and (iv) its final storage and disposal. The majority of these operations was formerly carried on under the general control of the Government of the United Provinces working through the Opium Agent. Since 1st April 1926, the control of the Opium Department has been taken over by the Government of India themselves. Besides the above, certain payments are made to Indian States in Bombay and to the French Government as compensation for cessation of rights in connection with opium.

2. A new system of accounts based on commercial principles of costing has been introduced in the Opium Department, and the price charged for opium supplied to Provincial Governments is based on the costs so deduced. For facility of accounting, all opium transactions are brought to account on the books of the United Provinces. The accounts in commercial form appear annually in the Appendix to the Appropriation Accounts of the Central Government (Civil) containing accounts and reviews of Government commercial concerns.

No. 17.—ACCOUNT of OPIUM REVENUE for the year ended 31st March 1930.

Revenue.	United Provinces
	R
Sale of Provision Opium :—	
Proceeds of 5,500 chests of Provision opium shipped under direct agreement at Rs 4,000 per chest to British North Borneo (51 chests), Sarawak (70 chests), French Indo-China (1,662 chests), Hongkong (165 chests), Straits Settlements (1,704 chests), Siam (1,217 chests), Ceylon (27 chests) and Dutch East Indies (604 chests)	(a) 2,20,13,414
Sale of Medical Opium	11,06,201
Cost Price of Opium sold to the Excise Department	70 48,625
Miscellaneous Receipts	2,41,558
TOTAL	3,04,09,792
Deduct—Refunds	4
Total Opium Revenue	3,04,09,788

(a) Includes Rs. 293 on account of recovery of special jacking charges in respect of the 51 chests supplied to British North Borneo and Rs. 13,121 on account of cost of replacement of 15 damaged chests supplied to Siam.

A. and AA.—Principal Revenue Heads, etc.

No. 17A.—ACCOUNT OF OPIUM STORE for the Opium Year ended 30th September 1930. (a)

Particulars.	Raw Opium.		Provision Opium.		Excess Opium				Alkaloids.		Medical Opium.		Manufactured Opium for India.				Miscellaneous.					
	Quantity.	Value.	Quantity.	Value.	Bombar-Maj's Brand (old).		Bombar-Maj's Brand (new).		Quantity.	Value.	Quantity.	Value.	Powder.		Quantity.	Value.	Quantity.	Value.				
					Mds.	Rs.	Mds.	Rs.					Quantity.	Value.					Quantity.	Value.	Quantity.	Value.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	Mds.	No.	Rs.					
Opening Balance	20,266	1,170,516	5,653	81,351,428	295	2,01,155	133	1,12,104	...	...	736	29,306	83,280	2,82,500	304	3,656	339	6,801	10,801,23,078	2,55,115
Receipts from all Sources.	13,119	62,10,899	4,082	61,81,465	500	4,15,440	1,827	12,96,117	6,474	47,50,644	238	7,227	37,943	3,68,563	900	8,865	1,137	18,249	5,158,54,634	8,12,577		
(A) Total	33,385	1,79,87,414	9,735	1,43,16,893	795	6,16,595	1,960	14,10,234	6,474	47,97,644	974	56,533	71,223	5,71,063	1,204	12,081	1,476	23,160	15,962,611,902	10,67,692		
Issues of all kinds	19,225	99,87,368	4,931	1,07,35,030	465	4,56,134	1,453	12,31,066	6,090	52,17,849	387	17,725	42,824	4,01,153	680	7,511	1,420	21,737	7,058,2,86,740	7,16,689		
Wastages written off	243	1,17,256	...	...	4	...	...	...	13	...	...	...	10,171	...	27	...	...	...	40	1,418
(B) Total	19,468	1,01,04,616	4,931	1,07,35,030	469	4,56,134	1,453	12,31,086	6,103	52,17,849	387	17,725	52,795	4,11,933	707	7,511	1,420	21,737	7,198,2,86,740	7,17,107		
(C) Closing Balance	13,917	72,82,796	4,804	60,80,385	266	2,31,028	507	8,57,154	371	2,55,517	587	26,104	18,434	1,23,049	497	4,828	56	780	8,824,34,600	8,30,585		

(a) These accounts are based on the opium year running from 1st October 1929 to 30th September 1930.

(b) Includes following classes of opium—

(c) Inferior opium, Contraband opium, Dibs, Long Leaf, Trash, Cuffs, Cherts and Compartments.

(d) Receipts from—

(e) Difference between A and (B plus C) represents profit or loss.

No. 17B.—ACCOUNT of CHARGES in connection with OPIUM for the Year ended 31st March 1930.

Charges in India.		United Pro- vinces
		R
Superintendence		62,956
Gharipur Opium Factory		3,28,749
District Staff		4,79,194
Purchase of Opium, including Payments to Cultivators. —		
Purchase of Malwa opium		9,677
Payments to Cultivators		29,40,020
Payments for Special Cultivation in Malwa		7,51,535
Miscellaneous Charges in Calcutta		14,207
Other Opium Agencies and Establishments		5,305
Assignments and Compensations		54,863
Works		29,956
Stationery and Printing		7,523
Miscellaneous		5,491
TOTAL CHARGES IN INDIA		47,59,479
Charges in England.		
High Commissioner.		
		£
Leave Salaries and Deputation Pay		8,721
Sterling Overseas Pay		4,015
Stores for India		882
Miscellaneous		469
TOTAL £		9,067
Ditto converted into Rs. at £ 1 = Rs 18½		1,20,898
Exchange on ditto		(a) 896
TOTAL CHARGES UNDER OPIUM		48,81,273

(a) Adjusted in India General Books.

A. and AA.—Principal Revenue Heads, etc.

V and 5—Land Revenue.

REVENUE.

'Land Revenue' and 'Taxes on Income' are the complement of each other, the former being a levy on agricultural incomes and the latter on industrial or professional incomes.

2. It is impossible in a note of this kind to give any sketch of the various land revenue systems in India. Any adequate description would require a complete volume.

3. In several provinces, the charges for the supply of water from Irrigation canals are consolidated with the land revenue demand. The consolidated rates are in the first instance credited to 'Land Revenue' and an approximate amount calculated as the share due to Irrigation is then transferred to Irrigation Revenue heads, (*vide* deduct entries at foot of Account No. 18). Where a separate water rate is levied, it is credited direct to the Irrigation head.

4. The Land Revenue figures include certain book credits shown under the head 'Assessment of Alienated Lands less Quit-rents' in Account No. 18, the *per contra* debits being brought to account under the expenditure heads 'Land Revenue', 'General Administration' and 'Police'. They represent assessments (*less* quit-rents) of lands alienated to inamdars and other grantees or to village officials as remuneration for service rendered. The quit-rents on these alienated lands are collected and credited as 'Ordinary Land Revenue'.

5. The comparatively insignificant amounts credited prior to 1921-22 under the separate head 'Provincial Rates' are now included under 'Land Revenue'.

EXPENDITURE.

6. The charges shown under the head 'Charges of Administration' relate chiefly to establishments employed on the collection or administration of Land Revenue. The bulk of the expenditure on District Officers and their establishments, which prior to 1921-22 was divided between this head and 'Administration of Justice,' is now recorded along with the charges of headquarters administration under the head 'General Administration.' It has been recognised that this method of apportionment of the charges of district administration gives an incorrect view of the cost of collection of Land Revenue and produces widely divergent results between province and province. The question of evolving a more scientific method of distribution has therefore been under consideration, but no definite change in the existing method is likely to be made until the result of the Report of the Statutory Commission is known.

7. The charges connected with survey and settlement and the maintenance of survey and other land records form the bulk of the expenditure under this major head. The Survey charges represent the cost of surveys undertaken solely for revenue purposes. The cost of topographical survey carried out by the Survey of India Department is debited under the head "30—Scientific Departments".

8. Of the charges directly connected with the collection of land revenue, the most important are the allowances to district and village officers. In some Provinces, notably Bombay, the village officers are remunerated by the grant of rent-free lands, the assessment of which is adjusted as land revenue by book debit under the expenditure head as explained in paragraph 4 above. Allowances to district and village officers in Madras, Bombay and the Central Provinces, which were formerly charged under "5—Land Revenue", are now taken to "22—General Administration".

9. Finally, there are the charges connected with land revenue assignments and compensations. The former consist chiefly of alienations of revenue to inamdars and other grantees, while the latter comprise pensions granted in lieu of resumed lands, malikana or allowances to excluded proprietors and other minor charges. Prior to 1921-22 these charges were recorded under a separate Major head "Assignments and Compensations".

No. 18.—ACCOUNT of LAND

VENUE.	CENTRAL GOVERNMENT.				Government of Madras.	Government of Bombay.	Government of Bengal.
	India General.	Bombay.	North-West Frontier Province.	TOTAL			
Receipts in India.	R	R	R	R	R	R	R
Ordinary Land Revenue	6,44,816	8,76,036	20,56,248	35,76,800	7,37,54,104	4,52,55,643	2,87,98,079
Sale of Government Estates	...	...	4,001	4,001	...	...	2,095
Sale-proceeds of Waste Lands and Redemption of Land Revenue	...	..	125	125	8,52,495	77,655	90,140
Assessment of Alienated Lands, less Quit rents	...	...	5,099	5,099	...	97,34,890	63,824
Recovery of Survey and Settlement Charges	...	...	51	51	2,34,686	...	17,85,667
Receipts for the Improvement of Government Estates	...	...	...	...	...	...	4,13,677
Capitation Tax or Land Rate and House Tax levied in lieu thereof	...	..	...	...	...	...	...
Rates and Cesses on Land	733	..	1,710	2,443	...	...	1,38,400
Fisheries and Other Receipts classed as Miscellaneous Land Revenue	65,768	2,21,957	2,15,226	5,02,951	6,33,851	6,55,020	12,42,508
Recovery of cost of maintenance of boundary pillars	...	...	...	..	...	...	94
Recoveries of over payments	161	730	81	972	3,774	5,592	4,333
Collection of payments for services rendered	...	...	...	...	...	14,237	
	7,10,978	10,87,223	22,82,541	40,92,242	7,54,78,890	5,57,43,337	3,25,43,866
Deduct—Refunds	3,435	2,810	8,366	14,611	2,02,777	2,95,043	69,624
TOTAL LAND REVENUE	7,07,543	10,85,013	22,74,175	40,77,631	7,52,76,113	5,54,48,294	3,24,74,242
Deduct—Portion of Land Revenue due to Irrigation, <i>vide</i> Accounts Nos. 33 and 33	95,836	...	1,67,254	2,63,090	(a) 2,31,61,683	(a) 74,85,312	..
TOTAL LAND REVENUE IN INDIA	6,11,717	10,85,013	21,06,921	33,14,551	5,21,06,474	4,79,62,982	3,24,74,242
Receipts in England. <i>High Commissioner.</i>				£	£		
Recoveries of overpayments				175	12	...	..
Ditto converted into Rs. at £1 = Rs. 13½				R 2,335	R 152	..	...
Exchange on ditto				29	2	...	..
Total Land Revenue under Principal Head of Revenue				38,16,915	5,21,06,628	4,79,62,982	3,24,74,242
					Madras.	Bombay.	
					Rs.	Rs.	
(a) Total collections at pages 198, 202 and 261					2,33,77,321	779,09,361	
Less—Collection charges at pages 197 and 203					7,07,633	4,24,049	
				Total	2,31,69,689	74,85,312	

REVENUE for the year ended 31st March 1930.

PROVINCIAL GOVERNMENTS									TOTAL CENTRAL AND PROVINCIAL
Government of United Provinces	Government of Punjab	Sindh		Government of Bihar and Orissa	Government of Central Provinces and Berar	Government of Assam	Govern- ment of Coorg.	TOTAL.	
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
6,09,22,184	4,43,89,437	3,80,21,166	...	1,61,47,338	1,92,51,353	1,02,51,191	3,74,502	34,71,64,998	35,07,41,598
1,19,471	...	..	...	360	...	..	...	1,21,926	1,25,927
10,408	32,847	10,291	...	2,353	3,261	87,748	6,125	11,73,422	11,73,547
...	1,98,549	...	...	7,504	...	...	...	1,00,04,787	1,00,09,863
...	...	...	...	3,98,480	24,160	...	...	24,52,963	24,53,011
...	...	...	...	...	...	...	...	4,13,677	4,13,677
...	...	1,05,40,563	...	...	...	3,41,692	..	1,08,82,255	1,08,82,255
3,13,946	31,721	...	...	5,774	6,68,088	2,390	...	11,60,259	11,62,702
9,89,875	11,93,784	58,71,219	5,24,201	7,86,771	6,13,592	13,83,844	7,163	1,68,51,881	1,73,54,832
...	...	...	...	1,308	...	...	...	1,402	1,402
3,215	15,007	19,242	82	2,552	9,500	766	...	5,82,505	5,83,477
204	...	32	...	4,82,924	...	39,756	...		
7,13,09,398	4,58,57,241	5,84,62,513	5,24,286	1,78,15,364	2,05,80,044	1,21,07,526	3,87,799	39,08,10,050	39,49,02,299
60,936	1,12,625	2,36,649	73	32,272	30,491	33,396	381	10,94,266	11,08,877
7,12,48,458	4,57,14,616	5,82,35,864	5,24,213	1,77,83,092	2,05,49,553	1,20,73,936	3,87,409	38,97,15,784	39,37,93,415
57,14,935	1,99,38,853	64,63,069	...	...	50,296	...	...	5,83,22,227	5,90,85,307
6,85,38,500	2,57,75,663	5,27,72,795	5,24,213	1,77,83,092	2,04,99,257	1,20,73,930	3,87,409	33,08,93,557	33,47,08,108
...	...	...	...	...	...	...	...	£	2,487
...	...	...	...	...	...	...	...	12	
...	...	...	...	...	...	...	...	₹ 152	
...	...	...	...	...	...	...	...	2	81
6,85,38,500	2,57,75,663	5,27,72,795	5,24,213	1,77,83,092	2,04,99,257	1,20,73,930	3,87,409	33,08,93,711	33,47,10,626

A, and A.A.—Principal Revenue Heads, etc.

R

No. 18A—ACCOUNT OF CHARGES CONNECTED WITH THE COLLECTION OF LAND REVENUE for the year ended 31st March 1930.

CENTRAL GOVERNMENT.													PROVINCIAL GOVERNMENTS										TOTAL	
General.													Bengal.										TOTAL	
India General.	Reliable.	North- Frontier Province.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central India and Berar.	Government of Assam.	Govt- ment of Coorg.	State Semi- Auton- omy.	TOTAL									
CHARGES IN INDIA.																								
CHARGES OF ADMINISTRATION—																								
Pay of Officers	R 6,928	R ...	R 6,928	R ...	R 48,740	R 1,02,782	R ...	R 2,652	R 40,303	R 34,944	R ...	R 2,22,029	R ...	R ...	R 4,61,649	R 4,68,477								
Pay of Establishment	52,662	1,44,576	13,826	2,11,064	36,222	20,29,578	3,60,051	43,340	20,895	4,38,631	...	1,34,948	...	...	35,18,960	37,30,024						
Allowances, Honorary, etc.	8,343	35,899	27,738	47,580	14,909	20,097	8,648	7,937	11,737	32,592	...	72,123	...	...	2,40,138	2,37,718						
Supplies and Services	15,671	14,567	18,681	48,919	9,562	4,59,387	92,604	10,025	40,137	76,907	...	22,178	...	...	7,38,490	8,07,409						
Contingencies	10,428	...	...	10,428	54,943	1,33,734	...	...	...	91,364	...	4,904	...	...	2,84,944	2,95,372	
Zees—Recoveries and Contributions.	73,776	1,95,042	35,245	3,04,063	53,383	25,02,879	6,00,640	54,254	1,13,162	4,92,010	...	4,45,776	...	...	46,84,193	49,88,256						
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
SURVEY AND SETTLEMENT:																								
Revenue Survey:—																								
Portion of Survey of India Charges																								
Transferred from Account No. 5 & A.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
page 376	310	...	...	13,27,154	1,73,545	3,64,484	...	25,081	3,67,259	2,10,787	20,801	1,30,211	...	1,822	45,882	(g) 45,882						
Other Charges.	...	...	1,12,080	10,04,811	...	19,73,150	13,55,182	5,18,811	3,87,816	11,56,512	7,94,440	3,20,448	...	...	25,24,882	28,25,182				
Settlement Operations	...	...	...	...	...	...	...	...	...	...	...	...	...	...	76,92,230	76,92,230
TOTAL	310	...	1,12,080	23,91,965	1,73,545	22,37,484	13,55,182	5,43,912	7,55,105	13,67,299	8,44,781	4,73,659	...	1,822	1,01,30,904	1,02,63,294								
LAND RECORDS:																								
Superintendence	1,08,586	1,09,162	2,86,914	5,04,662	1,92,004	33,708	52,089	70,580	1,31,004	73,687	86,879	41,808	5,400	...	6,43,867	6,43,867								
District Charges	...	...	...	...	22,89,023	40,684	61,34,906	38,15,130	22,71,842	...	18,35,987	3,63,421	77,312	54,755	1,63,70,561	1,70,75,233				
TOTAL	1,08,586	1,09,162	2,86,914	5,04,662	24,81,027	74,342	62,17,594	38,85,710	24,03,846	73,687	10,20,866	4,05,224	82,712	54,755	1,72,14,428	1,77,19,080								
CHARGES ON ACCOUNT OF ENCUMBERED ESTATES																								
...	...	...	...	...	4,095	...	...	...	...	...	...	...	...	...	4,095	4,095
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE.																								
Management of Government Estates.	...	...	...	...	...	14,72,323	8,69,972	21,110	8,39,649	5,43,943	38,963	19,223	...	...	83,06,189	88,06,183	

Allowances to District and Village Officers (c).	274	8,618	8,917	7,064	...	6,494	...	...	...	...	6,494	15,411
Indian Commissioner, Madras	...	...	...	...	...	...	...	...	...	...	7,064	7,064
Other charges	...	...	...	...	...	...	...	...	...	...	1,02,881	1,02,881
TOTAL	13,926	8,643	28,408	7,054	...	14,86,007	8,75,304	27,604	29,04,014	6,43,943	6,40,909	66,23,758
ASSIGNMENTS AND COMPENSATIONS—												
Insurances and other Grants	...	...	45,046	3,401	...	...	33,855	43,302	...	2,741	...	5,75,748
Pensions in lieu of Resumed Lands	...	...	...	1,95,164	...	...	37,593	...	...	2,544	...	2,78,914
Malikana or Allowances to Ex-Proprietors	81	...	1,200	15,109	...	61,360	2,58,882	...	...	3,968	38,336	4,72,888
Other Land Revenue Compensations	35,606	17,374	77,967	61,874	...	50,267	5,027	82,532	...	5,308	80,993	12,23,348
TOTAL	85,087	17,374	1,24,394	2,73,748	1,11,627	3,33,657	75,884	...	...	95,654	14,551	23,51,579
WORKS	4,725	...	15,688	...	...	...	53,354	...	...	...	13,384	82,423
TOTAL CHARGES IN INDIA	2,37,010	4,60,256	10,89,506	28,39,015	66,08,431	45,09,250	92,69,180	40,87,314	61,73,127	26,72,593	20,55,231	4,23,32,498
Charges in England.												
Law Charges in connection with Appeals from India	...	...	...	215	11	503	1,027	...	47	1,083	28	2,019
High Commissioner.	...	...	...	...	...	...	...	...	...	...	...	...
Leave Salaries and Deputation Pay	...	...	...	1,902	1,304	1,297	7,550	572	2,338	293	458	13,542
Sterling Overseas Pay	...	...	...	784	365	1,568	1,757	720	(d) 2,394	1,209	...	9,086
Stores for India	...	...	...	213	2,297	137	...	...	...	109	36	2,791
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	5
TOTAL	44	2,843	4,056	3,022	9,307	1,293	4,932	458	497	28,024	...	...
TOTAL CHARGES IN ENGLAND	44	5,083	4,067	3,528	10,334	1,293	4,979	486	497	30,343	...	...
Ditto converted into Rs. at £ 1=Rs. 19½	R 388	R 40,841	R 54,236	R 47,040	R 1,37,782	R 17,342	R 63,970	R 33,939	R 6,478	R 4,12,563	R 4,13,149	...
Exchange on ditto	2	322	511	400	1,140	143	(e) 978	291	46	3,491	3,493	...
TOTAL CHARGES AGAINST LAND REVENUE	10,90,093	28,80,178	86,03,178	45,56,699	94,01,103	41,04,689	62,45,084	26,08,823	28,97,784	20,61,938	56,880	4,26,49,140

(a) Includes Rs. 13,74,000 being first instalment transferred from "2—General Administration" on account of Collection Establishment.

(b) Includes Rs. 1,02,881 on account of "2—General Administration", vide Account No. 46.

(c) In Madras, Bombay and the Central Provinces, these charges are recorded under "2—General Administration", vide Account No. 46.

(d) Includes Rs. 2,394 which is "Transferred" on 2800 which is "Transferred."

(e) Includes Rs. 4,12,563 which is "Transferred" on 2800 which is "Transferred."

(f) Includes Rs. 3,491 which is "Transferred" on 2800 which is "Transferred."

(g) Excludes Rs. 603 deducted under "47—Miscellaneous" in the United Provinces.

VI and 6—Excise.**REVENUE.**

As explained in the note under the head 'Customs', the term 'Excise' in the Government Accounts is applied mainly to the taxation imposed on drugs and intoxicants produced in the country. The excise duty on motor spirits is credited to 'Customs', while the excise duty on Indian salt is taken to 'Salt'. Under the head 'Excise' is recorded the revenue from the excise duty on the consumption in India of alchoholic liquors, opium and drugs prepared from hemp and coca plants and synthetic productions. Some excise revenue is also derived from the sale of *Vend* licenses for sale of imported liquor and licenses for bottling it and other similar operations. The duty on the importation of liquor from abroad is regulated in accordance with the Customs tariff in force, and credited as a receipt under 'Customs'.

EXPENDITURE.

The expenditure consists mainly of the outlay on the establishment engaged in the collection of excise revenue and of the cost price of opium supplied to the Excise Department by the Opium Department. A share of the combined Salt and Excise establishments, where such establishments are maintained, is also debited to this head.

No. 19.—ACCOUNT of EXCISE REVENUE FROM

REVENUE.	CENTRAL GOVERNMENT.					Government of Madras.	Government of Bombay.	Government of Bengal.
	India General.	Baluchistan.	North-West Frontier Province	Other areas.	TOTAL.			
	₹	₹	₹	₹	₹	₹	₹	₹
Country Spirits	22,31,482	4,00,644	6,63,376	...	32,95,502	2,34,10,986	2,41,84,623	83,82,419
Country fermented liquor .. .	1,31,833	...	86,776	...	2,18,109	2,69,84,158	52,67,998	26,34,457
Malt liquors	2,13,493	58,460	870	...	2,72,823	6,50,114	44,358	95,928
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	1,50,146	82,578	34,096	...	2,66,820	9,14,661	34,67,208	5,53,818
Receipts from commercial spirits, including denatured spirits and medicated wines	8,145	44	...	...	3,192	45,291	2,61,187	5,71,466
Opium	3,03,522	65,429	2,28,745	4,25,158	10,17,854	45,53,048	35,06,731	48,35,621
Hemp and other drugs	2,64,307	68,730	65,624	2,206	4,00,937	21,86,556	28,98,058	54,81,851
Fines, Confiscations and Miscellaneous	28,537	2,664	140	171	31,512	5,41,257	2,07,480	56,852
Recoveries of overpayments	355	4	1	8,863	9,226	3,357	1,677	628
Collection of payments for services rendered . . . . .	...	...	...	...	..	8,765	46	...
Recoveries of Investments in Government Commercial Undertakings . . . . .	...	...	...	...	...	...	8,71,534	...
Profits from Government Commercial Undertakings . . . . .	...	...	...	...	...	...	11,30,609	...
Recoveries of Indirect charges from Government Commercial Undertakings . . . . .	...	...	...	...	...	...	58,343	...
TOTAL EXCISE REVENUE	33,26,326	6,78,553	10,74,638	4,36,458	55,15,975	5,93,07,193	4,13,99,852	2,26,62,540
Deduct—Refunds	4,506	2,860	3,013	31,133	41,512	81,097	6,10,826	37,351
NET REVENUE FROM EXCISE	33,21,820	6,75,693	10,71,625	(a) 4,05,325	54,74,463	5,92,26,096	4,07,89,026	2,26,24,989

(a) Represents receipts in Western India States Agency.

SPIRITS and DRUGS for the Year ended 31st March 1930.

PROVINCIAL GOVERNMENTS.									
Government of United Provinces	Government of Punjab	Birma.		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg	TOTAL.	TOTAL CENTRAL AND PROVINCIAL.
		Government of Burma.	Shan States Federation.						
R	R	R	£	R	R	R	R	R	R
50,89,557	58,30,040	12,53,900	10,727	80,38,061	64,49,739	24,29,710	3,06,911	8,55,95,673	8,88,91,175
8,50,581	28,673	60,06,887	...	28,98,651	5,82,040	3,227	68,190	4,52,24,842	4,54,42,951
2,88,981	4,51,427	89,206	...	...	19,689	253	2,334	16,42,300	19,15,123
7,40,816	3,38,918	10,79,097	10,227	84,852	2,66,571	21,981	840	74,78,930	77,45,759
18,070	15,835	17,663	...	3,342	3,567	953	...	9,37,374	9,40,566
28,47,219	40,08,752	40,26,300	1,06,539	35,74,008	37,84,501	30,57,708	3,062	3,35,63,489	3,48,81,343
38,22,647	11,81,563	568	...	45,05,281	13,85,497	10,87,214	4,457	2,25,03,132	2,29,04,069
51,787	7,27,804	3,28,943	7,684	71,498	57,989	23,385	2,123	19,76,802	20,08,814
449	1,043	2,961	...	2,696	471	642	...	13,924	23,150
...	1,333	...	...	...	...	...	...	10,144	10,144
...	...	...	...	...	...	...	...	3,71,534	3,71,534
...	...	...	...	...	...	...	...	11,80,609	11,80,609
...	...	...	...	...	...	...	...	58,343	58,343
1,32,10,107	1,26,45,388	1,27,05,565	1,35,177	1,91,78,389	1,25,49,954	66,25,023	3,87,917	20,08,07,105	20,63,23,080
1,74,996	11,38,293	11,220	...	96,765	5,136	2,373	21	21,58,253	21,99,795
1,80,85,111	1,15,07,095	1,26,94,345	1,35,177	1,90,81,624	1,25,44,818	66,22,645	3,87,896	19,86,48,822	20,41,23,285

A. and AA.—Principal Revenue Heads, etc.

No. 19A.—ACCOUNT of CHARGES for COLLECTION of EXCISE

	GENERAL GOVERNMENT							
	Lahore General.	Bahawalpur	North-West Frontier Province.	Other areas.	Total	Government of Madras.	Government of Bombay	Government of Bengal.
	R	R	R	R	Rs.	R	R	R
Charges in India.								
Superintendence . . . . .	...	...	...	...	...	2,95,122	1,20,110	1,15,120
Presidency Establishment . . . . .	...	...	...	...	...	...	2,17,530	1,88,550
District Executive Establishment	1,40,761	20,009	78,985	7,780	2,53,535	25,80,223	17,72,994	8,38,177
Distilleries	69,199	8,023	...	...	77,222	1,18,103	20,145	2,69,798
Cost of Opium supplied to Excise Department	47,473	13,403	47,119	3,76,950	4,85,005	9,42,555	7,64,070	8,53,188
Purchase of Ganja and other drugs	840	...	...	800	1,440	...	...	...
Excise Bureau	53,859	...	...	...	53,859	...	...	42,007
Excise Compensations	3,31,549	...	4,87,000	...	7,88,549	5,76,112	1,55,120	1,21,038
Works	729	756	...	...	1,485	...	...	12,442
Investments in Government Commercial Undertakings . . . . .	...	...	...	...	...	...	97,972	...
Deduct—Share of combined Salt and Excise Establishments debitable to Salt (see Account No. 16-B) . . . . .	...	...	...	...	...	...	68,631 (g)	2,00,000
TOTAL CHARGES IN INDIA	6,50,410	42,251	5,83,104	(e) 3,35,830	10,61,095	45,18,714	44,25,049	22,25,997
Charges in England.					£	£	£	£
<i>High Commissioner.</i>								
Leave Salaries and Deputation Pay . . . . .	...	...	...	...	...	3,119	1,870	485
Sterling Overseas Pay . . . . .	...	...	...	...	360	1,203	788	...
Stores for India . . . . .	...	...	...	...	...	666	5	18
Miscellaneous . . . . .	...	...	...	...	...	...	...	...
TOTAL					360	1,988	2,663	448
Ditto converted into Rs. at £ 1 = Rs. 13½					4,800	68,504	35,503	5,911
Exchange on ditto					39	551	288	51
TOTAL EXCISE CHARGES					10,65,934	46,85,769 (n)	44,60,848	2,31,860 (b)

(a) Includes expenditure in Agency Tracts, which is "Reserved".

(b) Includes expenditure in Darjeeling and Chittagong Hill Tracts, which is "Reserved".

(c) Includes expenditure in Backward Tracts, which is "Reserved".

(d) Includes expenditure in Angul District, which is "Reserved".

REVENUE during the year ended 31st March 1930.

PROVINCIAL GOVERNMENTS.

Transferred						Government of Coorg.	Shan States Federation.	TOTAL	TOTAL CENTRAL AND PROVINCIAL
Government of United Provinces	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.				
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
2,00,736	...	89,416	74,899	48,544	53,297	...	...	10,08,658	10,08,658
...	...	...	...	...	...	...	...	4,36,386	4,36,386
58,770	4,48,816	16,58,061	10,78,079	6,56,618	8,03,978	10,257	1,775	94,78,588	96,63,073
5,02,223	55,004	...	...	...	24,221	286	...	9,89,053	10,66,275
5,33,564	8,39,001	4,54,752	7,45,991	4,21,376	5,24,999	646	81,774	61,65,514	66,60,519
...	...	...	7,064	14,435	...	250	...	21,749	23,189
...	4,764	56,829	...	...	...	...	...	1,08,609	1,57,459
9,505	25,471	...	8,806	1,679	2,660	...	...	21,99,900	29,88,449
21,612	...	...	...	...	678	...	...	34,732	36,217
"	...	...	...	...	...	...	...	97,972	97,972
...	...	..	76,000	...	...	...	...	8,44,631	8,44,631
18,26,410	13,72,556	22,59,058	18,98,809	11,42,647	9,14,838	11,419	86,549	2,01,16,466	2,17,77,531
...	£	£	£	£	£	£	...
...	...	188	188	330	...	...	...	6,020	...
...	...	860	...	864	360	...	...	3,075	...
...	48	...	98	81	5	...	...	919	...
...	...	...	101	...	...	...	...	101	...
...	48	498	335	775	365	...	...	10,115	...
...	₹	₹	₹	₹	₹	₹	...
...	689	6,629	4,478	10,341	4,864	...	...	1,34,837	1,39,667
...	4	58	88	95	39	...	...	1,124	1,163
18,26,410	13,73,189	22,65,745 (e)	18,97,820 (d)	11,58,083 (f)	9,19,731	11,419	86,549	2,02,2,245	2,19,13,891

A. and AA.—Principal Revenue Heads, etc.

(e) Represents expenditure in Western India States Agency.

(f) Includes charges classified as expenditure on a suspended transferred subject.

(g) Difference from the corresponding amount shown in account No. 13-B is due to leave and pension contribution taken to XXXIII—Receipts in aid of superannuation.

VII and 7—Stamps.

REVENUE.

Judicial Stamps are used to denote the payment of the duties imposed on Judicial instruments by the Indian Court-Fees Act of 1870. All other stamps used to denote the payment of duty, *e.g.*, on leases and mortgages, bills of lading and bills of exchange, are governed by the Indian Stamp Act of 1899 and are termed 'Non-Judicial' Stamps.

2 Unified stamps of the denominations of one half anna, one anna, two annas and four annas are sold at Post Offices and may be used for revenue as well as for Postal and Telegraph purposes. The sale-proceeds of these stamps are credited under the head 'XV.—Posts and Telegraphs', but an annual adjustment is made by crediting to 'Stamps A.—Non-Judicial' a lump sum in each province to represent its share of the proceeds. The lump sums so credited represent the estimated *net* profits of the sales, the cost price of the stamps being deducted from their proceeds. Prior to 1926-27, the total amount so adjusted for all provinces was Rs 19,00,800, which was arrived at by a calculation of the average sale of stamps of the required denominations in years immediately preceding the introduction of unified stamps. The amount has been fixed at Rs 47,87,300, from 1st April, 1927; and this amount, after allowing for a readjustment of Rs 30,100 on account of excess debits to Posts and Telegraphs in the accounts of previous years, has been adjusted in the accounts for 1929-30 by reduction of receipts of the Posts and Telegraphs Department. *vide* Account No. 40-F, page 276. Out of this amount a sum of Rs 9,300 is payable to certain Local Funds in Madras and the balance is distributed over all provinces and included under 'Sale of Non-Judicial Stamps'; see Account No. 20.

EXPENDITURE.

3. Stamps charges consist mainly of the cost price of stamps and the expenditure incurred upon agencies employed in selling them. Formerly the bulk of the expenditure was incurred in England where the stamps were manufactured. A Security Printing Press with a Central Stamp Store attached has now been established at Nasik Road where the printing of stamps has been carried on since November 1925. The accounts of the Press have been placed on a commercial basis from the 1st April 1926, see Account No. 20-B.

4. The work of the former Central Stamp Store at Calcutta has been taken over by the Central Stamp Store at Nasik. Local Governments get their supplies from this Store, the cost of the supplies being credited in the commercial accounts of the Security Printing Press.

5. With effect from the year 1929-30, the transactions in connection with the purchase and sale of plain paper used with stamps are being brought to account under the head 'Stationery and Printing'.

CAPITAL EXPENDITURE.

52-B.—Capital expenditure on the Security Printing Press.

6. The accounts of the Press are, with effect from 1st April 1926, being maintained in accordance with the special accounting procedure prescribed for Government Commercial Undertakings, which is explained in paragraph 1 of the introductory note on page XI. According to this procedure, the sums invested by Government in the Press have been shown as capital invested in a commercial undertaking, while the profit or loss arising out of it is shown in Account No. 20 or 20-A, as the case may be. Annual accounts in commercial form appear in the Appendix to the Appropriation Accounts of the Central Government (Civil) containing accounts and reviews of Government commercial concerns.

EXPENDITURE—*contd.*

7. The Capital Outlay on the construction of the Central Stamp Store at Nasik Road, which was previously recorded under the Capital major head "7-A—Capital Expenditure on Central Stamp Store", has since been transferred to this head, this Store being now worked as an integral part of the Security Printing Press.

No. 20.—ACCOUNT OF STAMP REVENUE FOR THE YEAR ENDING 31st MARCH 1930.

	CENTRAL GOVERNMENT.					PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
	India General.	Rajasthan.	North-West Frontier Provinces.	Other Areas.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar and Orissa.	Government Central Provinces and Berar.	Government of Assam.	Government of Coorg.	TOTAL.	
A.—Non-Judicial.																
Sale of Stamps	₹ 4,34,114	₹ 54,330	₹ 3,67,088	₹ 17,544	₹ 8,73,086	₹ 1,05,62,987	₹ 85,55,096	₹ 1,05,93,768	₹ 37,96,320	₹ 33,92,573	₹ 24,10,467	₹ 18,73,678	₹ 6,02,660	₹ 32,979	₹ 4,56,07,547	₹ 4,64,80,682
Duty on Impressing Documents	24,190	60	772	...	25,022	81,620	2,09,566	1,05,078	30,043	1,86,819	92,300	14,829	3,053	11,512	7,68,799	7,88,821
Fines and Penalties	4,074	870	7,920	...	12,864	1,19,220	44,433	29,149	53,906	70,519	16,270	41,154	9,180	1,581	4,10,497	4,23,361
Miscellaneous	22,674	...	1,651	105	24,430	9,900	1,72,613	67,132	94	740	405	2,643	588	6	2,54,321	2,78,751
Receives from other Governments for the cost of stamps supplied.	10,343	...	...	...	10,343	1,470	1,04,765	51	...	...	...	...	...	...	1,07,017	1,17,360
Deduct—Refunds	4,95,395	55,269	3,77,431	17,649	9,45,744	1,07,74,417	90,89,392	1,07,96,178	38,80,863	41,59,651	25,19,442	19,32,304	6,15,409	46,028	4,71,43,181	4,80,88,925
Total A.—Non-Judicial.	4,67,087	617	3,65,769	17,177	9,04,665	1,05,71,288	90,01,059	1,01,10,110	38,03,023	40,57,197	24,71,161	19,17,514	6,09,561	46,429	4,55,89,808	4,64,94,473
B.—Judicial.																
Sale of Stamps	8,47,087	1,28,243	7,36,235	731	17,12,296	1,46,37,529	88,08,005	2,99,93,967	1,43,72,040	75,45,034	87,00,523	48,22,746	13,89,987	62,467	9,36,27,740	9,53,40,006
Fines and Penalties	174	...	434	...	608	231	4,969	6,921	...	3,201	5,293	41	2,607	...	24,493	25,101
Miscellaneous	1,069	...	84	689	1,842	622	1,093	798	...	185	5,375	26	...	...	8,428	10,265
Receives from other Governments for the cost of stamps supplied.	1,870	...	...	...	1,870	8	58,866	...	...	...	...	...	...	...	58,536	60,405
Deduct—Refunds	8,50,180	1,28,243	7,36,763	1,410	17,16,596	1,46,38,420	88,72,433	2,98,01,684	1,43,72,040	75,45,420	87,11,191	48,22,813	13,92,544	62,467	9,37,19,191	9,54,35,777
	12,528	5,372	11,975	...	30,075	1,17,666	1,53,454	2,15,144	1,10,396	93,745	47,935	22,196	3,726	...	8,17,180	8,47,235
Total B.—Judicial.	8,37,652	1,22,671	7,24,778	1,410	16,86,511	1,45,20,754	87,13,979	2,90,86,540	1,42,61,644	74,49,675	86,63,556	48,00,617	13,85,818	62,467	9,39,02,011	9,45,88,622
Other Items.																
Profits from Government Commercial Undertakings	...	...	...	(b)	1,55,984	...	...	...	...	...	...	...	...	...	...	1,55,984
Recoveries of Indirect charges from Government Commercial Undertakings	...	...	...	(b)	2,500	...	...	...	...	...	...	...	...	...	...	2,500
Total Revenue from Stamps	13,04,719	1,77,923	10,90,547	1,77,071	27,49,560	2,50,99,012	1,77,15,015	3,91,96,650	1,80,64,687	1,15,07,572	1,11,94,417	67,18,131	19,95,979	1,07,896	13,84,91,819	14,12,41,479

(a) Represents receipts in Western India States Agency.

(b) Includes Government of Mysore.

No. 20-A.—ACCOUNT OF CHARGES FOR COLLECTION OF STAMP REVENUE during the year ended 31st March 1930.

	CENTRAL GOVERNMENT.					PROVINCIAL GOVERNMENTS.												TOTAL	TOTAL CENTRAL AND PROVINCIAL.
	India General.	Baluchistan.	North-West Frontier Province.	Other Areas.	TOTAL.	Reserved.													
						Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Shan States Federation.	Government of Coorg.			
Charges in India.																			
Superintendence	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹		
—289	—289	...	2,078	9,065	10,854	31,920	70,824	82,089	43,508	11,707	30,242	14,003	17,005	7,568	...	2,89,581	3,00,685		
Charges for the Sale of Stamps—																			
Judicial	6,691	908	3,209	32	9,735	1,27,134	51,037	1,50,890	1,01,913	35,469	23,679	65,200	29,778	11,967	100	495	5,99,062		
Non-Judicial	9,248	1,624	11,042	...	21,909	4,28,437	1,09,323	2,27,146	1,24,446	1,09,587	94,062	99,755	85,525	26,414	...	1,220	13,00,915		
Value of Stamps supplied from Central Stamp Stores	8,276	310	6,974	18	10,577	1,84,785	33,721	1,82,426	70,743	30,321	9,382	72,982	87,377	17,611	155	575	6,40,088		
Value of Stamps supplied from Provincial Stamp Stores	2,250	...	4,446	...	6,696	...	...	...	...	1,58,675	...	...	...	59	...	129	1,58,863
TOTAL CHARGES IN INDIA	20,070	2,837	27,740	(a) 9,115	59,771	7,87,276	2,64,915	6,22,631	3,40,610	3,45,769	1,59,365	2,52,840	1,69,685	63,619	255	2,504	29,89,359		
Charges in England.																			
High Commissioner.	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£		
Leave Salaries and Deputation pay . . . . .	...	...	...	...	2,216	17	51	...	...	...	...	...	...	...	...	...	68
Sterling overseas pay . . . . .	...	...	...	...	...	114	...	...	...	...	...	...	...	...	...	...	114
Total £					2,216	181	51	...	...	...	...	...	...	...	...	...	182
Total converted into Rs at £1 = Rs. 13½					₹ 29,553	₹ 1,744	₹ 680	...	...	...	...	...	...	...	...	...	₹ 2,424
Exchange on ditto					268	13	7	...	...	...	...	...	...	...	...	...	20
TOTAL CHARGES FOR COLLECTION OF STAMP REVENUE					80,592	7,69,093	2,65,002	6,22,531	3,40,610	3,45,769	1,59,366	2,52,840	1,69,685	63,619	255	2,504	29,91,803		
																	31,977		
																	288		
																	30,81,395		

(a) Western India Sales Agency : 515
Security Printing Press : 8,007
Total : 9,115

No. 20-B.—ACCOUNT of CAPITAL INVESTED IN THE SECURITY PRINTING PRESS during
and to end of the year 1929-30.

	BOMBAY.	
	Capital invested during the year.	Capital invested to end of the year.
	R	R
CENTRAL GOVERNMENT.		
Investments in the Undertaking	22,754	(a) 48,28,058
Total	22,754	48,28,058
Deduct—Expenditure charged to Ordinary Revenues . . . . .	...	29,68,720
Net Expenditure not charged to Revenue	22,754	18,59,338

(a) Includes capital outlay on the construction of Central Stamp store at Nasik Road, which has been transferred to this head in 1933-30.

VIII and 8—Forest.**REVENUE.**

Revenue from Forests may be divided into three main classes :—

(1) Produce of Government forests.

(2) Revenue from forests not managed by Government.

This consists of duty on foreign timber and other forest produce, together with revenue from shared and private forests

(3) Miscellaneous

The chief item under this head is the proceeds of the sale of confiscated drift and waif wood.

The principal source of revenue is the sale of timber and other produce of Government forests.

EXPENDITURE CHARGED TO REVENUE.

2. The expenditure falls under two main heads :—

(1) Conservancy, maintenance and regeneration.

(2) Establishments.

Revenue expenditure includes, besides working expenses incurred on the production of revenue and on the realisation thereof, all charges that are necessary for the maintenance of forests (after they have commenced to yield revenue) up to a proper standard of efficiency; that is to say, the cost of all operations in connection with the conservation and regeneration of forests, including the replacing of forest crops by artificial means after harvesting, which may be required from year to year to maintain the forest in a state of normal efficiency.

3. The head 'Interest on Capital' records the interest on Forest capital outlay charged to the head "52-A.—Capital Outlay on Forests not charged to Revenue",—see paragraph 4 below.

CAPITAL EXPENDITURE.

52-A.—Capital Outlay on Forests not charged to Revenue.

8-A.—Capital Outlay on Forests charged to Revenue.

4. These capital major heads have been opened in the accounts for the exhibition of capital outlay on Forests. All expenditure of a capital nature in the Forest Department is recorded in the first place under the head 52-A—Capital Outlay on Forests' outside the revenue account, and any expenditure which the Local Government may decide to meet from revenue is deducted from the total expenditure recorded under this head and transferred to the head "8-A—Capital Outlay on Forests" within the revenue section of the account. The same principle has been applied to the Forest expenditure of the Central Government also.

Establishments		4,27,271	3,03,930	7,19,038	2,56,673	4,56,121	3,03,082	1,73,579	4,47,905	2,45,001	4,23,724	11,43,209	27,762	69,879	42,63,088	47,24,440
Pay of Officers	26,758	79,023	4,03,911	12,98,871	3,54,659	7,16,226	4,29,209	2,19,579	11,07,987	8,54,982	14,25,868	19,96,228	77,986	1,16,702	80,96,617	85,00,528
Pay of Establishment	4,859	26,081	1,08,828	4,60,376	1,08,172	2,89,082	1,77,129	84,910	4,74,007	1,92,910	3,41,369	8,84,745	20,476	1,18,886	32,00,042	33,08,870
Allowances, Honorary, etc.	1,043	21,360	1,10,243	1,71,908	44,205	1,86,591	1,02,438	24,482	1,97,768	43,119	76,152	4,52,266	8,647	29,637	13,36,143	14,46,886
Supplies and Services and Contingencies	...	1,147	11,489	400	...	8,550	375	245	...	13,944	...	...	4,148	...	27,983	39,451
Grants-in-aid, Contributions, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charges payable to other Governments, Departments, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8,71,770	3,23,340	1,45,340	10,69,275	26,80,736	5,25,789	16,50,570	10,12,568	5,08,075	22,27,682	8,43,953	22,65,134	48,07,632	94,233	3,22,133	1,79,44,588	1,88,13,803
Miscellaneous.																
Losses on Government Commercial Undertakings	...	...	...	1,56,049	...	...	...	...	...	...	...	...	...	...	1,56,049	1,56,049
Forest Survey (Burma)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,995	11,995
TOTAL	...	...	...	1,56,049	...	...	...	...	...	...	...	...	...	...	1,68,044	1,68,044
Interest on Capital	...	...	...	1,73,939	39,551	64,194	90,666	34,253	1,80,757	25,793	93,584	1,82,207	8,477	2,617	8,68,248	9,11,749
TOTAL CHARGES IN INDIA	97,651	8,04,363	32,48,573	43,81,958	15,47,923	32,52,978	24,73,215	7,61,700	38,63,856	20,42,261	43,27,159	65,04,242	2,21,165	4,97,366	2,98,72,824	3,31,21,397
Charges in England.		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Secretary of State.	...	...	7	...	...	...	...	...	...	...	...	...	...	...	...	...
High Commissioners.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Government Scholarship	...	291	...	...	...	...	...	...	68	68	...	142	...	...	414	...
Expense connected with recruitment	...	155	...	7,039	...	...	2,467	...	3,139	3,139	...	22,540	...	...	54,387	...
Leave Salaries and Deputation Pay	...	6,440	...	6,930	2,005	6,987	3,376	1,700	3,208	2,385	4,618	15,028	...	982	46,138	...
Starting Overseas Pay	...	5,262	...	5,930	2,994	3,225	...	...	...	...	4,767	1,900	375	...	1,900	...
Allowances for Probationers, etc.	...	...	...	...	...	...	...	...	...	...	...	87	...	17	1,722	...
Stipends for India	...	2,083	...	860	111	...	647	...	...	...	...	100	...	...	921	...
Charges on account of Timber Audit	...	...	...	...	...	...	...	...	...	...	...	251	...	...	...	...
Miscellaneous—Travelling Expenses, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL £	...	15,761	14,722	5,343	12,528	6,490	6,490	3,239	6,476	5,976	9,382	40,048	875	959	1,05,682	...
Total Charges in England £	...	15,761	14,722	5,343	12,528	6,490	6,490	3,239	6,476	5,976	9,382	40,048	875	959	1,05,682	...
Total converted into Rs at £1=Rs 13½	...	210,243	196,292	71,299	1,67,047	86,926	86,926	43,188	86,926	79,681	1,25,099	5,33,982	4,996	13,318	14,07,761	16,15,004
Exchange on ditto	...	1,018	1,617	574	1,299	770	770	367	748	628	999	4,390	41	109	11,332	...
TOTAL FOREIGN EXPENDITURE	...	34,50,734	45,79,977	16,19,793	24,21,322	25,60,471	25,60,471	8,95,255	30,50,437	21,22,673	44,33,257	70,42,614	2,29,202	5,10,798	3,12,62,117	3,47,62,851

(a) *Vide* Note (a) on page 126. (b) Includes Rs 6,534 on account of expenditure in Backward Tracts, which is reserved.

No. 21B.—ACCOUNT OF FOREST CAPITAL OUTLAY during and to end of the year ended 31st March 1930.

	Central Government.			Provincial Governments												Totals Central Govt. and Pro- vin- ces.	
	India, General Provinces.	North- Frontier Provinces.	Total	Govern- ment of Madras.	Govern- ment of Bombay.	Govern- ment of Bihar and Orissa.	Govern- ment of Central Provinces and Berar.	Govern- ment of Assam.	Govern- ment of Coorg.	Shan States Federa- tion	TOTAL.						
				Reserved.	Trans- ferred.	Reserved.	Trans- ferred.	Reserved.	Trans- ferred.	Reserved.		Trans- ferred.	Reserved.	Trans- ferred.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.					
Communications and Buildings	20,406	28,537	55,973	1,62,758	2,15,339	83,011	1,14,611	56,016	..	3,99,776	1,08,903	1,63,770	1,16,470	40,916	25,801	14,92,471	15,43,444
Construction of Forest Railways and Tramways	..	..	..	..	1,637	..	10,925	44,242	..	..	..	26,680	88,253	..	..	1,27,397	1,27,997
Organization, Improvement and Extension of Forests	16,495	103	16,638	53,208	9,084	21,421	..	2,54,307	180	37,301	19,916	7,541	30,930	350	1,478	4,39,715	4,56,773
Live Stock, Stores, Tools and Plant	2,84,610	5,857	2,90,457	31,110	15,352	7,142	..	6,355	..	20,196	11,775	16,065	22,960	237	5,817	1,37,009	4,27,466
Forest Survey	..	..	..	11,977	1,237	..	..	8,920	..	2,50,769	..	..	805	9,603	..	2,82,116	2,82,116
Establishments	34,325	3,379	37,904	1,85,719	..	..	..	1,26,053	..	1,618	..	..	6,646	39,176	..	3,50,212	3,97,116
Investments in Government Commercial Undertakings.	..	..	..	(b) -2,46,979	..	..	..	..	..	59,474	..	..	..	..	..	-1,87,506	-1,87,505
Expense : Work advances	..	..	..	..	..	110	..	..	..	..	..	..	..	..	..	110	110
Receipts—Receipts and recoveries on capital accounts	..	..	..	19,073	19,694	..	..	..	..	..	..	..	..	..	..	33,767	38,767
Official Expenditure during 1929-30	1,65,026	35,916	4,00,942	1,83,720	2,24,021	1,16,681	1,34,436	4,05,251	180	7,09,132	1,10,596	1,60,696	2,65,564	90,382	33,135	20,11,758	30,12,757
Debit—Expenditure met from Ordinary Revenues	1,65,026	35,966	4,00,992	4,30,699	2,25,021	1,16,684	1,34,436	4,05,251	150	7,69,133	1,40,596	1,11,550	1,77,310	90,382	33,135	20,11,758	31,22,329
Net Expenditure not charged to Revenue.	..	..	..	(b) -2,46,979	..	..	..	..	..	..	..	49,148	88,254	..	..	-1,09,776	-1,04,579
Charged to Revenue	8,31,250	2,78,756	12,05,011	7,00,918	11,23,707	8,49,367	1,09,740	19,88,828	13,101	47,35,899	6,30,841	1,27,716	6,53,804	99,236	72,944	1,46,11,611	1,53,10,676
Not charged to Revenue	..	..	..	9,53,916	7,84,182	..	(d) 5,08,699	12,483	47,35,000	..	..	1,43,025	3,47,102	..	..	3,81,957	38,61,957

(a) Includes Rs. 28,774 on account of expenditure in England and Exchequer thereon.

(b) The main expenditure was due to the capital of the work, a capital of certain commercial concerns and losses adjusted in reduction of Capital.

(c) Revenue expenditure in England and Exchequer thereon.

(d) Revenue expenditure in England and Exchequer thereon.

(e) Includes Rs. 2,003 on account of expenditure in England and Exchequer thereon.

IX and 9—Registration.

The revenue under this head is derived from fees levied on the registration of documents. The work of the Department is to be regarded more as a convenience to the public and to Government than as a means of providing the administration with funds, as the bulk of the revenue is expended on the cost of administration.

No. 22A.—ACCOUNT OF CHARGES UNDER REGISTRATION for the year ended 31st March 1930.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
	Raids General.	Branches than Frontier Province	Total.		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Shan States and Mun.	Total.	
Charges in India.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Superintendence . . . . .	...	...	...	...	80,518	86,884	83,931	46,117	...	...	36,201	21,835	...	3,43,883	3,43,883
District Charges	11,438	3,143	29,030	29,030	28,39,539	6,27,498	21,28,722	4,29,014	99,107	1,87,689	6,12,718	1,62,205	1,967	72,65,374	72,65,374
Works . . . . .	...	...	...	...	...	...	...	21,921	...	...	...	365	...	22,286	22,286
<i>Induct</i> —Share of the cost of joint establishment employed in the administration of the Indian Companies Act, etc. . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	12,000	12,000
Total Expenditure in India	11,438	3,143	29,030	29,030	28,08,087	6,64,382	22,12,633	4,97,032	99,107	1,87,639	6,48,919	1,74,495	1,967	76,17,743	76,17,743
Charges in England.					£	£	£	£	£	£	£	£	£	£	£
<i>High Commissioners</i> —															
Stores for India . . . . .	...	...	...	...	...	712	...	...	...	...	...	...	...	712	712
Stealing overseas pay . . . . .	...	...	...	...	...	...	...	...	...	10	...	...	...	10	10
Total £ . . . . .	...	...	...	...	...	712	...	...	...	10	...	...	...	722	722
Ditto converted into Rs. at £1=						Rs. 13½				Rs.				Rs.	
Exchange on ditto . . . . .	...	...	...	...	...	9,489	...	...	...	139	...	...	...	9,628	9,628
TOTAL CHARGES UNDER REGISTRATION	11,438	3,143	29,030	29,030	28,08,037	6,73,843	22,12,633	4,97,032	99,107	1,87,780	6,48,919	1,74,495	1,967	76,27,430	76,27,430

(a) Includes expenditure in Agency Tracts, which is "Reserved".
 (b) Ditto in Darjeeling and Chittagong Hill Tracts, which is "Reserved".
 (c) Ditto in Anag District, which is "Reserved".
 (d) Includes charges classified as expenditure on Suspended Transferred Subject.
 (e) Includes expenditure in Backward Tracts, which is "Reserved".

IX A and 9 A—Scheduled Taxes.

These heads were opened for the first time in the accounts for 1922-23. They record the transactions relating to taxes imposed by Provincial Governments under the Scheduled Taxes Rules. If, however, a new Scheduled Tax takes the form of an extension of existing methods of taxation, such as a registration fee or a stamp duty, the additional receipts are recorded under the major heads of revenue concerned and not under this head.

2. The cost of collection of a Scheduled Tax, where a separate agency has not been appointed for the purpose, is adjusted under the ordinary major heads. Only the cost of special establishment, if any, employed on the collection of these taxes is debited to "9-A—Scheduled Taxes".

No. 22-B.—ACCOUNT of REVENUE from SCHEDULED TAXES for the year ended 31st March 1930.

	Government of Bombay.	Government of Bengal.	Government of Burma	TOTAL.
	R	R	R	R
Entertainment Tax	7,58,815	4,29,140	...	12,15,955
Betting Tax	12,31,207	12,00,026	4,14,491	28,45,732
TOTAL	2,18,022	16,29,166	4,14,499	40,61,687
<i>Deduct—Refunds</i>	<i>6,183</i>	<i>43</i>	.	<i>6,226</i>
NET REVENUE UNDER SCHEDULED TAXES	20,11,839	16,29,123	4,14,499	40,55,461

No. 22-C.—ACCOUNT of CHARGES for the COLLECTION of SCHEDULED TAXES for the year ended 31st March 1930.

	GOVERNMENT OF BOMBAY Reserved.	GOVERNMENT OF BENGAL Reserved.	GOVERNMENT OF BURMA. Transferred	TOTAL.
	R	R	R	R
Collection of Entertainment Tax	20,731	...	...	20,731
Collection of Betting Tax . . . . .	...	15,000	3,469	18,469
TOTAL CHARGES	20,731	15,000	3,469	39,200

X.—Tributes from Indian States.

The revenue recorded under this head represents tributes received from the protected States, in several cases as a result of exchanges of territory and settlement of claims, and contributions made chiefly in lieu of former obligations to supply or maintain troops.

Tributes from the Shan States in Burma which prior to 1921-22 were recorded under this head, are now credited to "Land Revenue".

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from INDIAN STATES
for the Year ended 31st March 1930.

INDIA, GENERAL.						R	R	R
Tribute from Ajaigarh	.	.	.	.	.	7,014		
" Amjhera	.	.	.	.	.	33,019		
" Banswara	.	.	.	.	.	17,500		
" Bundi	.	.	.	.	.	1,20,000		
" Bihat	.	.	.	.	.	1,400		
" Charkhari	.	.	.	.	.	8,583		
" Dungarpur	.	.	.	.	.	17,500		
" Holkar	.	.	.	.	.	5,884		
" Jodhpur	.	.	.	.	.	98,000		
" Jaipur	.	.	.	.	.	4,00,000		
" Kotah	.	.	.	.	.	2,84,720		
" Khilchipur	.	.	.	.	.	11,184		
" Lawa	.	.	.	.	.	225		
" Paldeo	.	.	.	.	.	164		
" Panna	.	.	.	.	.	6,637		
" Rutlam	.	.	.	.	.	42,000		
" Sailana	.	.	.	.	.	21,000		
" Shahpura	.	.	.	.	.	10,000		
" Mewar	.	.	.	.	.	2,00,000		
" Jhalawar	.	.	.	.	.	40,000		
							12,74,780	
Contribution from Jodhpur towards cost of Einpura Irregular Forces	.	.	.	.	.	1,15,000		
Contribution from Kotah towards cost of Deoli Irregular Forces	.	.	.	.	.	2,00,000		
" " Bhopal	"	"	"	"	"	80,645		
" " Jaora	"	"	"	"	"	1,37,127		
" " Dewas	.	.	.	.	.	28,475		
							5,61,247	
Contributions towards the maintenance of Malwa Bheel Corps.—								
From Alirajpur	.	.	.	.	.	1,271		
" Dhar	.	.	.	.	.	6,602		
" Jhabua	.	.	.	.	.	685		
" Joh t	.	.	.	.	.	936		
							9,474	
Peshkash and Subsidy from Mysore	.	.	.	.	.		24,50,000	
<i>Deduct—Refunds</i>							1,76,074	
								41,19,427
MADRAS.								
Tribute from Travancore	.	.	.	.	.	7,83,112		
Peshkash and Subsidy from Cochin	.	.	.	.	.	2,00,089		
" " Travancore	.	.	.	.	.	13,318		
								2,96,519
BOMBAY.								
Tribute from Kathiawar	.	.	.	.	.	6,84,783		
" Other Petty States	.	.	.	.	.	33,230		
Contribution from Baroda State	.	.	.	.	.	4,02,403		
" Jagirdars, Southern Mahratta Country	.	.	.	.	.	74,250		
Subsidy from Cutch	.	.	.	.	.	82,258		
								13,26,024
							Carried over	64,42,870

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from INDIAN STATES
for the Year ended 31st March 1930—*concl'd.*

		R
Brought forward		61,42,870
BENGAL.		
Tribute from Cooch Behar		67,701
UNITED PROVINCES OF AGRA AND OUDH.		
Tribute from Benares		2,19,400
PUNJAB.		
Tribute from Chamba	2,307	
" Mandi	1,00,000	
" Suket	11,000	
" other petty States	32,887	
TOTAL PUNJAB		1,46,144
BURMA.		
Tributes from Kayenni States		5,850
BIHAR AND ORISSA.		
Tributes from various petty States		90,440
CENTRAL PROVINCES AND BERAR.		
Tributes from Kawardha State	30,000	
" Nandgaon	80,000	
" Chhuikhadan	12,000	
" Khairagarh	80,000	
" Bastar	20,000	
" Raigarh	5,500	
" Udaipur	1,200	
" Sarangarh	4,500	
" Korea	750	
" Sakti	1,500	
" Jashpur	2,750	
" Sirguja	2,750	
" Changbhakar	.. (a)	
TOTAL CENTRAL PROVINCES AND BERAR		2,10,900
ASSAM.		
Tribute from Manipur		5,000
TOTAL TRIBUTES, ETC.		72,23,461

(a) A sum of Rs. 150 paid in advance during the year 1928-29 was adjusted in the accounts for that year.

GOVERNMENT OF INDIA
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Sections B. & BB.—Railway Capital and Revenue Accounts.

Capital Accounts.	Receipts	Rs. 2,43,676	Revenue Accounts.	Receipts	Rs. 37,19,46,632
	Expenditure not charged to Revenue .	30,18,33,675		Expenditure	31,05,28,783

MAJOR HEAD	No of Account	DETAIL OF ACCOUNTS	Page	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL	
					Receipts	Expenditure.
				R	R	R
Railways	24	Statement showing the Percentage of the net Revenue Receipts of Railways on Capital Outlay and the net gain or loss to Government after meeting all charges against the net revenue receipts	145			
Capital Expenditure on Railways	25	State Railways—Capital Expenditure	154	...	...	30,18,33,675
Account of Capital contributed by Companies and Indian States towards outlay on State Railways	25A	Share and Debenture capital raised by Companies, including capital subscribed by Indian States and Contributions by Companies from their Provident Funds	136		2,43,676	...
Redemption of Liabilities	25B	Statement of liability involved in the purchase by the State of the capital of old Guaranteed Companies	158	-1,17,587	...	...
General	25C	General Abstract of Expenditure and Result, (Summary)	160		...	...
"	25D	Statement showing manufacturing operations during the year	161		...	...
"	25E	Statement showing the stores transactions during the year	162		...	...
"	26	Statement of money specifically provided and of amount expended	163		...	...
"	26A	Ditto Summary to end of 1929-30	165		...	...
		TOTAL CAPITAL ACCOUNT			2,43,676	30,18,33,675
Gross Receipts	27	Gross Receipts	163		1,02,70,28,255	
	27A	Deduct—Working Expenses	169		68,17,92,732	
	27B	" Surplus Profits, etc.	145		1,61,97,708	
		Net Receipts			33,00,37,795	
Interest	28 & 28A	Interest on Debt	177			
		India, State Railways, Specific	& 179	9,41,736		
		India, State Railways, Non-specific	"	18,22,06,918		
		England, Do do	"	4,78,37,587		
		Interest on Sterling Debt converted at the average rates	"	5,99,23,330		
		Interest on Capital contributed by Companies converted at the average rates	"			30,09,11,621
Subsidised Companies	29	Government share of Surplus Profits and Repayment of Advances of Interest	180	...	58,70,738	1,36,94,343
Miscellaneous Railway Receipts	30	Land and Subsidy	181	...		4,30,139
Miscellaneous Railway Expenditure	31	Miscellaneous Railway Receipts	182	...	1,49,12,409	...
	31A	Miscellaneous Charges and Surveys	184	...	...	54,11,822
Appropriation to and from Railway Depreciation and Reserve Funds	27 B & 27 C	Appropriation to and from Railway (Debit Depreciation Fund)	173	11,76,18,314		
		Transfer from Railway Reserve Fund	173	12,59,42,103		
Contribution to General Revenues	24 A	Contribution to General Revenues	147	2,08,21,706	2,08,21,706	...
		TOTAL REVENUE ACCOUNT			37,16,42,668	31,04,56,685
		PROVINCIAL GOVERNMENTS.				
Interest	28 & 28A	Interest on non-specific Railway Debt in India	177			
Subsidised Companies	29	Government share of Surplus Profits and repayment of advances of Interest	& 179		3,08,984	55,069
	30	Land and Subsidy	180		...	13,911
Miscellaneous Railway Expenditure	31	Miscellaneous charges and surveys	184		...	2,197
		TOTAL REVENUE ACCOUNT			3,03,984	72,097
		GRAND TOTAL (CENTRAL AND PROVINCIAL) REVENUE ACCOUNT .			37,19,46,632	31,03,28,782

B. and BB.—Railway Capital and Revenue Accounts.

Sections B. & B B.—Railway Capital and Revenue Accounts.

GENERAL NOTE.

The main scheme of these accounts is designed to show:—

- (a) The Capital at Charge of each railway (Account No. 24).
- (b) The net Working Receipts, comprising the gross receipts less the expenses of working (Account No. 27).
- (c) The percentage of (b) on (a) (Account No. 24).
- (d) The outgoings in the shape of shares of Surplus Profits paid to the Working Companies and Interest Charges on the capital expended (Accounts Nos. 24 and 28).
- (e) The net gain or loss to Government (Account No. 24).
- (f) The percentage of (e) on (a) (Account No. 24).
- (g) The contributions to General Revenues and the Railway Reserve Fund (Account No. 24A).
- (h) The balance in hand of the Depreciation and Reserve Funds (Accounts Nos. 27B and 27C).

2. Indian railways have been constructed either by the State or by private Companies. On completion of construction, they have been worked either by the State or by the Company which originally built them, or have been handed over to another Company to work. Several of the railways originally owned by Companies have been purchased by the State. Some of these purchased railways are now worked by the State; for example, the Sind, Punjab and Delhi Section of the North Western Railway. Some of them, as in the case of the Bombay, Baroda and Central India Railway, have been handed back to be worked by the Company which originally constructed them. Some on purchase have been handed over to other railways to work under contract, thus, parts of the old Madras Railway were handed over to the Madras and Southern Mahratta and South Indian Railways to work. The Nagda-Muttra Railway was built by the State, but has since been incorporated in the Bombay, Baroda and Central India Railway and is worked by that Company as a part of its system. The Delhi-Umbala-Kalka and the Southern Punjab Railways, which were built by companies, have since been purchased by the State and are worked by the North-Western Railway.

3. The East Coast Railway was originally constructed and worked by Government as a famine-protective line, but its northern and southern sections were subsequently made over to the Bengal-Nagpur and Madras Railway Companies, respectively, to work as part of their systems. The Hyderabad-Jodhpur Frontier Section of the Jodhpur Railway was constructed by Government and handed over for working to the Jodhpur Railway which belongs entirely to an Indian State. The Bezwada Extension is in the same way worked by the Nizam's Guaranteed State Railway Company. The terms on which one railway works another are in all cases, except where a purchased railway has been absorbed entirely in a State Railway system, incorporated in a contract. Hardly two of these contracts are alike in every respect. It is impossible to set out in these accounts the differences arising out of the varying terms of the contracts, or to take account in every case of the histories of the railways since construction.

4. It may be noted, in the first place, that no railway is entered in these accounts unless Government has at the present moment some immediate interest in it, either by the receipt of money from it or the expenditure of money upon it. Railways which are actually included in these accounts fall under two main categories:—

- (a) those in which Government has a capital interest,
- (b) those in which it has not.

5. The second class comprises for the most part the branch line companies formed before the introduction of the present policy of financing

branch lines enunciated in paragraph 7 *infra*. Generally, the main financial conditions of the contracts with such Companies are—

- (1) the provision of land by Government free of cost to the Companies;
- (2) financial assistance in the shape of a firm guarantee of 3½ per cent. on the capital, or a rebate out of the net receipts of the parent system accruing from 'interchanged traffic', sufficient to make up, with the net earnings of the Branch, an amount equivalent to 5 per cent. on the capital, and
- (3) equal division between Government and the Branch line company of surplus profits over and above 5 per cent.

6 A number of small railways in India have been constructed by Companies on these terms. The financing of such railways falls outside the Government programme of railway construction, the capital transactions appearing in the accounts representing merely the receipt and payment of deposits (*vide* Account No. 90). The value of land is charged to Government as Railway Revenue expenditure outside the accounts of the Company (*vide* Account No. 30). Similarly the Government share of the Surplus Profits of the Railway in excess of 5 per cent. is credited as a Revenue receipt (*vide* Account No. 29). In each case in which Government gives a direct guarantee, there is a liability in respect of interest, and if Government were to make a payment under this liability it would figure in the accounts as Government expenditure on the railway (*vide* Account No. 30).

7. A new policy was introduced in 1924-25 for the construction and financing of branch lines. Under this policy endeavours are to be made to reduce by purchase the number of existing branch line companies and Government is to find the capital required for the construction of extensions of branches to existing main systems. The construction of any branch or feeder lines not expected to be remunerative, which a Local Government might desire to have constructed for purely local reasons or administrative advantages, will be considered, provided the Local Government is prepared to guarantee the Government of India against the loss involved in the working of such lines.

8 The State has much greater immediate interest in those railways the capital expenditure on which has been provided wholly or mainly by Government. The main divisions of these railways are—

A.—State Railways worked by the State.

B.—State Railways worked by Companies or by Indian States.

The second class comprises Railways towards the cost of which the working agents have contributed a small amount of share capital on which a definite rate of interest is guaranteed by Government and in respect of which they receive a share of the surplus profits after meeting all charges for interest on capital.

Both classes have been financed in the same way, through the Government programme, the funds for which are usually provided either from surplus revenues, or from loans forming part of the Public Debt of India, or from Debentures and Debenture Stock raised by the Working Companies.

9. The scheme for the separation of Railway finances from the general finances of the Government of India was brought into force with effect from 1924-25. The main features of this scheme are—

- (1) a definite annual contribution from railways to Central Revenues calculated with reference to the capital at charge and the profits realised;
- (2) the establishment of a Reserve and a Depreciation Fund for Railways.

10. In the statements below, some railways are printed as an inset below others. This means that the Railway shown at the head is the main system which works the other subsidiary railways shown as an inset below it. Thus the Coonoor-Ootacamund and Tinnevely-Quilon Railways are worked by the South Indian Railway.

B. and BB.—Railway Capital and Revenue Accounts.

ACCOUNT No. 24.

Statement of Net Revenue Receipts of State Railways for 1929-30, and of the percentage of those figures on the Capital at Charge on 31st March 1930; also of the net gain or loss to Government after meeting all charges against the Net Revenue Receipts.

This is the main account and all that follow work up to it, though they may contain information which is important for other reasons. It brings together the capital at charge of each railway which is financed by Government and the net revenue receipts of the year, and from these deduces the percentage return of the net revenue receipts on the capital at charge.

The final net gain or loss to Government on the financial results of the year's working is then worked out for each railway. For this purpose, it is necessary to deduct certain payments made by Government in the shape of the shares of surplus profits and of net revenue receipts payable to the Working Companies or Indian States under their contracts; and when these and the interest charges have been deducted, the result is the net gain or loss so far as that particular railway is concerned.

2. It is not possible to devise any statement which would set out systematically the calculations working up to the shares of surplus profits payable to the Companies (column 5), as the terms of the contracts vary greatly, but full details of the interest charges (column 6) will be found in the subsidiary Statements Nos. 28 and 28-A.

3 In arriving at the percentage return on the capital at charge of railways as a whole, the outlay on projects which have been abandoned has necessarily to be added to the total capital outlay. Similarly, in arriving at the final net gain or loss for all railways, or the contribution to general revenues, certain miscellaneous receipts and payments relating to subsidised railways and other miscellaneous railway expenditure, such as on surveys, have to be added to or deducted from the net gain or loss calculated for State Railways. The necessary addition or deduction is made at the foot of the statement.

Class and Name of Railway.	CAPITAL AT CHARGE ON 1st MARCH 1930 (Account No 26)	NET REVENUE RECEIPTS. (Account No 27)	PERCENTAGE OF NET REVENUE RECEIPTS ON CAPITAL AT CHARGE	CHARGES AGAINST NET REVENUE RECEIPTS			NET GAIN OR LOSS TO GOVERNMENT. DIFFERENCE BETWEEN COLUMNS (8) AND (7).		Percentage of gain or loss on Capital at Charge.
				Payments on account of share of surplus Profit and of net Revenue Receipts	Interest on Capital at Charge. (Account No 28)	Total Charges.	Gain.	Loss.	
1	2	3	4	5	6	7	8	9	10
Central Government—Commercial Lines.	₹	₹	₹	₹	₹	₹	₹	₹	₹
State Railways worked by the State.									
Aden	4,56,260	—3,27,881	208.85	...	37,040	37,040	...	9,84,871	211.47
Delhi New Capital Railway Works	74,82,287	...	...	...	3,98,512	3,98,512	...	3,98,512	5.34
East Indian (including South Bihar)	1,43,46,78,073	7,48,08,629	5.18	...	5,81,78,302	5,81,78,302	1,81,30,327	15,58,688	1.12
Bengal	10,84,71,900	2,02,37,178	4.06	...	1,96,88,585	1,86,83,565	...	...	.81
Great Indian Peninsula	1,15,18,14,603	4,95,62,464	3.79	...	4,30,95,478	4,30,95,478	7,66,991	...	.06
North Western	1,12,33,86,889	3,75,48,829	3.34	...	4,35,35,518	4,35,35,518	...	59,91,889	.53
Burma	31,75,53,625	1,81,77,023	5.23	18,47,387	1,58,50,189	1,77,27,566	4,49,437	...	.18
Railway Collieries	99,02,180	...	...	...	4,96,879	4,96,879	...	4,96,879	5.01
Total	4,57,66,74,899	10,31,95,087	4.22	18,47,387	18,08,00,308	18,21,47,635	1,10,43,392	...	.24
State Railways worked by Companies or by Indian States.									
Assam-Bengal	22,57,87,988	71,17,502	3.15	2,16,443	85,88,256	88,04,699	...	16,87,197	.75
Bengal Nagpur	71,16,50,597	1,59,02,386	2.14	...	3,22,18,292	3,22,18,292	...	1,63,10,908	2.30
Bombay (including Dhane Kurnool)	49,51,261	815,171	18.74	...	1,84,932	1,81,932	6,30,599	...	14.49
Bombay, Baroda and Central India	71,63,54,902	4,34,82,039	6.03	17,91,242	2,99,04,266	2,86,95,508	1,47,36,531	...	2.06
Jodhpur (British Section)	83,71,827	7,02,032	8.38	...	3,53,516	3,53,516	3,48,486	...	4.16
Lucknow Bareilly (Rohilkhand and Kumaon)	1,54,59,120	16,59,054	10.71	1,02,978	9,28,710	10,25,118	8,83,936	...	4.09
Madras and Southern Mahratta	56,47,18,029	4,07,74,701	7.22	96,98,711	2,26,96,969	3,23,90,890	89,84,321	...	1.48
South Indian	36,12,01,185	...	...	...	...	...	...	...	...
Coonoor Ootacamund	50,66,927	...	...	...	...	...	...	...	...
Tinnevely Quilon, British Section	53,70,251	2,59,20,270	6.71	10,34,188	1,59,22,976	1,69,57,162	89,63,108	...	2.32
Tinnevely Quilon, Indian State Section	1,38,78,555	...	...	...	...	...	...	...	...
Tihoot (Bengal and North-Western)	9,45,08,402	1,01,01,025	10.68	5,13,361	33,82,377	38,94,738	62,06,287	...	6.57
Contribution to Depreciation Fund on account of Company-worked lines	...	1,06,18,203	...	...	...	...	1,06,18,263	...	...
Total	2,75,67,28,791	15,70,40,748	5.69	1,83,50,321	11,11,60,054	12,15,19,375	8,25,21,365	...	1.18
Miscellaneous—									
Abandoned projects, etc.	32,26,416	...	...	...	1,07,284	1,07,284	...	1,07,284	8.82
Miscellaneous	2,93,13,437	...	...	...	—9,80,255	—9,80,255	9,80,255	...	...
Total Commercial	7,36,59,88,646	35,02,36,530	4.75	1,51,97,708	29,05,96,391	30,57,94,099	4,14,42,781	...	6.0
Strategic Lines.									
Aden	...	—43,502	...	...	...	...	...	43,502	...
North Western	28,41,78,067	—49,57,825	—1.74	...	1,15,46,266	1,15,46,266	...	1,65,04,091	5.88
Frontier Railway Reserve	1,05,44,548	...	...	...	4,24,734	4,24,734	...	4,24,734	4.02
Cambellpur Railway Reserve	8,95,562	...	...	...	43,555	43,555	...	43,555	4.92
Zhob Valley Extension	55,26,434	...							

B. and BB.—Railway Capital and Revenue Accounts.

ACCOUNT No. 24 A.

Statement of Contribution to General Revenues and amounts accruing to Railway Reserve Fund.

This account sets out in detail the method of calculation adopted for arriving at the amount contributed to General Revenues and to the Railway Reserve Fund. The main points underlying the payment of this contribution and the constitution of the Reserve Fund are :—

- (1) In consideration of the railway finances being separated from the general finances of the country, the general revenues receive a definite annual contribution from railways which is the first charge on the net receipts of railways.
- (2) The contribution is based on the capital at charge and working results of Commercial Lines, and is a sum equal to one per cent. on the capital at charge of Commercial Lines (excluding capital contributed by Companies and Indian States) at the end of the financial year next but one preceding, *plus* one-fifth of any surplus profits remaining after payment of this fixed return, subject to the condition that, if in any year Railway Revenues are insufficient to provide the percentage of one per cent. on the capital at charge, surplus profits in the next or subsequent years will not be deemed to have accrued for purposes of division until such deficiency has been made good. The interest on the capital at charge of, and the loss in working, Strategic Lines are borne by general revenues and are consequently deducted from the contribution so calculated in order to arrive at the amount payable from railway to general revenues each year.
- (3) Any surplus remaining after this payment to general revenues is transferred to a Railway Reserve; provided that, if the amount available for transfer to the Railway Reserve exceeds in any one year three crores of rupees, two-thirds only of the excess over 3 crores are transferred to the Railway Reserve and the remaining one-third accrues to general revenues.

24-A.—STATEMENT showing calculation of CONTRIBUTION TO GENERAL REVENUES and amount accruing to RAILWAY RESERVE FUND during the year 1929-30.

	R	R	R
A—(i) Total construction expenditure by Central Government on Commercial Lines to end of 1927-28	5,20,16,14,247		
<i>Add</i> —Undischarged liabilities involved in the purchase of Railways £120,857,701.			
£120,849,695 converted into rupees at 1s. 4d. the rupee	1,81,28,52,175	7,11,44,66,422	
£8,006 „ „ „ „ „ 1s. 6d. the rupee			
<i>Deduct</i> :—Capital raised by Indian States and Railway Companies		39,12,08,673	
(ii) Total capital at charge, Commercial Lines		6,02,32,57,749	
(iii) Contribution at 1 per cent.			6,02,32,577
B—(i) Receipts (1927-28)—			
Gross traffic receipts, Commercial Lines	1,02,63,32,568		
Subsidised Companies, Government share of surplus profits	35,60,366		
Interest on Depreciation and Reserve Fund Balances	79,85,954		
Miscellaneous Railway Receipts	8,16,714		
(ii) Charges (1927-28)—		1,03,86,95,602	
Working Expenses, Commercial Lines	83,29,69,005		
Indian States' and Railway Companies' share of surplus profits	1,57,13,502		
Interest—			
On capital at charge, Commercial Lines	24,41,10,106		
On capital contributed by Indian States and Companies	1,51,80,337		
Land and Subsidy	5,32,515		
Miscellaneous Railway Expenditure	48,11,850		
Contribution at 1 per cent. as at A (iii) above	6,62,32,577	97,97,61,892	
(iii) Surplus (1927-28)		5,91,80,710	
(iv) Contribution of one-fifth of surplus			1,18,20,142
(v) Total Contribution from Railway Revenues, A (iii) plus B (iv)			7,80,38,719
<i>Deduct</i> —Loss on Strategic Lines (1927-28) borne by Railway Revenues—			
(a) Interest on capital of Rs. 32,41,78,507		1,34,02,657	
(b) Loss in working		32,64,616	
(c) Miscellaneous Railway expenditure		2,05,483	1,68,72,766
(vi) Net payment due from Railway to General Revenues in 1929-30			6,11,85,968
C—(i) Total gain from Railways during 1929-30 (Account No. 24)		4,03,64,257	
(ii) Amount transferred from Railway Reserve Fund to meet the Contribution to General Revenues		2,08,21,708	
(iii) Total Contribution to General Revenues			6,11,85,968

ACCOUNT No. 25.

Statement of Capital expenditure on the Construction and Purchase of Railways during and to end of the year 1929-1930.

This account sets out in detail the capital expended on the construction of Railways from funds provided in the Railway Programme, whether on the direct responsibility of Government or against capital contributed by Companies and Indian States, and to this is added the expenditure separately met from Central and Provincial Revenues, working to the total construction expenditure on Railways. Finally it deduces the capital at charge of each Railway, on which the percentage of the return of net Revenue Receipts shown in Account No. 24 (page 145) is calculated.

2. Every year a programme of capital expenditure is sanctioned, and this statement shows the actual expenditure incurred against the amount so sanctioned.

3 Most of the money required for capital expenditure has been obtained by Government by loans in the open market but, with the exception of a certain amount of specific railway debt, no distinction has been made in the accounts between loans raised by the Secretary of State or by the Government of India for railway purposes and for the ordinary purposes of Government.

4. In the early days of railway construction in India, a large part of the productive expenditure on railways was met directly from surplus revenues. It became evident, however, that a revenue surplus would be more properly applied to the redemption or avoidance of unproductive debt, and the present policy of Government is to raise large loans for productive outlay on Railways while paying off out of revenue as much as possible of the unproductive debt. It is economically unsound to pay off old unproductive loans with one hand while contracting new productive loans with the other. Instead, therefore, of employing the funds available from revenue upon the redemption of old unproductive debt, these funds have been devoted to railway construction and an equivalent amount has been transferred in the accounts from unproductive to productive debt. Under this principle the amount of the unproductive debt has been decreased by the amount which was expended out of Revenue on railways in the early years (see Note on Public Debt, page 614).

5. A portion of the outlay on State Railways has been met from Share Capital, Debentures and Debenture Stock raised by the Working Companies under the provisions of their respective contracts and also from contributions made by Indian States. Details of the amounts so contributed will be found in subsidiary Account No. 25-A.

6. Another source of funds for capital expenditure has been the Famine Insurance Grant. Since the accounts for 1921-22, however, no distinction is observed in the accounts between outlay charged to Revenue on different accounts (See also Note on Famine Relief, page 465)

7. Many of the more important railways have been purchased by Government from the Companies which originally constructed them, and in respect of these the liability incurred by Government in connection with the purchase, as reduced from year to year by the operation of the various Sinking Funds, has to be added to the total construction expenditure in order to arrive at the total capital at charge.

8 The manner in which Government has purchased the more important Railways is set forth in a subsidiary Statement No. 25-B, which gives details of the original liability and the amounts redeemed by Annuity and Sinking Fund payments to the end of 1923-24. The payments on account of Annuity are really of a composite character. The portion which represents payment of interest is clearly of a revenue nature, whilst the remaining portion as well as the payments on account of Sinking Fund, represent true cancellation of debt and thus partake of a capital nature. In practice, however, the

total payments on account of Annuity and Sinking Funds have up to 1923-24 been met from current revenues, and, this being so, it is only right that the cancellation effected by the operation of these funds should be treated as an immediate reduction of liability in arriving at the true capital at charge.

9. With the separation of Railway from General finances with effect from 1924-25, the Railway Capital Account was permanently debited with the balance on 31st March 1924 of the capital liability involved in the purchase of Railways under redemption by Annuities and Sinking Funds. As a consequence of this arrangement, the Railway Revenue Account is charged with the full interest on the liability outstanding on 31st March 1924, and the balance required to make up the total annuity payments and the sinking fund charges is borne by general revenues.

10. As an exception to this arrangement, the charges for the Discount Sinking Fund for the Oudh and Rohilkund Railway, created for the redemption of debt incurred in excess of the liability involved in the purchase of the Railway, are still debitable to the Railway Revenue Account.

11. The capital liability under redemption by Annuities not redeemed to the end of 31st March 1924 has been added to Public Debt and recorded in Section N-Account No. 82 under the heading "Railway Annuities" as a separate division of that debt. It will be gradually reduced as the Annuities are paid off year by year.

No. 25.—ABSTRACT of ACCOUNT of CAPITAL EXPENDITURE

Class and name of railway	No of Item	EXPENDITURE DURING THE YEAR				EXPENDITURE	
		TOTAL CONSTRUCTION OUTLAY DURING 1929-30	LIABILITIES INCURRED IN PURCHASE OF RAILWAYS (Sterling convert- ed into Rs. at £1=Rs 13½)	REDEMPTION OF LIABILITIES INVOLVED IN PURCHASE OF RAILWAYS (Sterling convert- ed into Rs. at £1=Rs. 13½)	GRAND TOTAL	EXPENDITURE NOT CHARGED PROVIDED IN THE	
						Direct Government outlay	Capital contributed by companies, or Indian States, Column 13 of Account No. 25A.
I		2	3	4	5	6	7
CENTRAL.		R	R	R	R	R	R
COMMERCIAL.							
State Railways worked by the State.							
Open lines.							
Adon	1	—8,47,414	..	—1,17,587	—8,47,414	1,56,200	50,95,982
East Indian (including South Bihar)	2	2,32,68,726	..	..	2,31,51,139	46,39,10,959	..
Eastern Bengal	3	1,52,92,916	..	..	1,52,92,916	12,88,45,704	..
Great Indian Peninsula	4	3,54,10,320	..	..	3,51,00,320	65,71,91,780	..
North Western	5	8,78,75,313	..	..	8,78,75,313	88,25,02,128	..
Railway Colonies	6	1,46,134	..	..	1,46,134	9,02,180	..
New Capital Railway Works, Delhi	7	—85,326	..	..	—85,326	71,62,267	..
Burma	8	(a) 1,15,10,900	..	..	(a) 1,15,10,900	30,06,80,464	..
TOTAL		17,24,91,681	..	—1,17,587	17,23,71,094	1,15,11,101,451	50,95,982
Constructions.							
East Indian—							
Central Indian Coalfields	9	23,78,478	..	..	23,78,478	3,94,72,137	..
Calcutta Chord	10	61,09,035	..	..	61,09,035	2,08,70,506	..
Chandpur Biqua	11	8,11,314	..	..	8,11,314	2,27,477	..
Lucknow Sultanpur Zafraabad	12	26,35,816	..	..	26,35,816	31,08,719	..
Unao Madhoganj	13	17,53,740	..	..	17,53,740	25,85,907	..
Eastern Bengal—							
Purulia Wurligunj	14	9,16,216	..	..	9,16,216	30,31,356	..
Abdulpur Nawabganj	15	21,00,004	..	..	21,60,004	80,00,467	..
Kalkhali Bantepania	16	13,89,698	..	..	13,85,698	17,21,114	..
Dacca Aitcha	17	1,73,731	..	..	1,73,731	2,78,888	..
Tangla Beloni Rangapara	18	2,17,093	..	..	2,17,093	2,17,093	..
Great Indian Peninsula—							
Azam Bah	19	47,435	..	..	47,435	28,04,803	..
Darwah Pashad	20	8,68,907	..	..	8,68,907	11,11,329	..
Bilapoor She-aon	21	5,013	..	..	5,013	1,21,555	..
Karikal Koma in	22	18,998	..	..	18,998	2,35,679	..
Khams on Chikil	23	87,939	..	..	87,939	1,87,215	..
Amarakoti Nar-had	24	—3,208	..	..	—3,208	1,81,400	..
Himachal Akot	25	1,60,451	..	..	1,60,451	2,48,603	..
North Western—							
Amritsar Narowal	26	—3,57,269	..	..	—3,57,269	61,30,158	..
Shahdara Narowal	27	1,978	..	..	1,978	28,16,228	..
Jassar Bhakarghar Chak Amru	28	14,112	..	..	14,112	1,00,002	..
Kangra Valley	29	21,80,416	..	..	21,80,416	2,31,17,118	..
Batala Bras	30	1,78,887	..	..	1,78,887	1,03,830	..
Chik Jhumra Chiklot	31	19,444	..	..	19,444	18,91,514	..
Lyallpur Jaranwala	32	—6,810	..	..	—6,810	15,39,115	..
Lyallpur Jaranwala	33	4,08,345	..	..	4,08,345	17,23,077	..
K. Labagh Bridge	34	8,88,287	..	..	8,88,287	29,20,185	..
Chunab Klusab	35	27,87,708	..	..	27,87,708	1,08,89,009	..
Rohit k Gohana Panipat	36	9,363	..	..	9,363	21,51,560	..
Sind Left Bank Fardes	37	26,25,032	..	..	26,25,032	28,67,551	..
Construction Accounts Office	38	—21,968	..	..	—21,968	2,718	..
Burma—							
Mimba Pakokta	40	27,57,196	..	..	27,57,196	57,18,406	..
Irrawaddy Bridge Saguing	41	19,20,987	..	..	19,20,987	49,00,000	..
Pymawans Taungdwingyi	42	9,136	..	..	9,136	70,03,409	..
Se-yi Ye-u	43	—872	..	..	—872	13,81,154	..
Pegu Kayan	44	5,284	..	..	5,284	54,20,007	..
Nyaung-Uy Nyaung	45	43,619	..	..	43,619	13,68,952	..
Taungdwingyi Kyaukpadaung	46	14,79,750	..	..	14,79,750	92,53,135	..
Heho Shwongun	47	24,300	..	..	24,300	20,03,486	..
Kayan Thongwa	48	1,22,547	..	..	1,22,547	14,22,916	..
Myingyin Natogyi Paleik	49	7,86,010	..	..	7,86,010	63,19,045	..
Nyaunglobin Madauk	50	2,50,906	..	..	2,50,906	1,20,604	..
TOTAL		3,70,55,788	..	..	3,70,55,788	10,97,11,671	..
Carried over		20,95,17,419	..	—1,17,587	20,94,29,832	3,35,12,08,022	50,95,982

(a) Includes Southern Shan States and Burma Extensions.

on the CONSTRUCTION and PURCHASE of RAILWAYS during and to end of the year 1929-30.

TO END OF THE YEAR.

No. of Item.	TO REVENUE AS NON RAILWAY PROGRAMME.	EXPENDITURE CHARGED TO FAMILIAR RAILWAYS AND INSURANCE	EXPENDITURE PROVIDED FROM CENTRAL AND PROVINCIAL REVENUES.	TOTAL CONSTRUCTION EXPENDITURE. COLUMNS 8, 9 AND 10	LIABILITIES INCURRED IN PURCHASE OF RAILWAYS Account No 2EB, Column 12 (Selling converted into Rs. at £1=Rs. 13½) (b)	REDEMPTION OF LIABILITIES IN Column 12 Account No 2EB, Columns 7 and 11 (Selling converted into Rs. at £1=Rs. 13½)	TOTAL CAPITAL AT CLOSE COLUMNS 11 AND 12 MINUS 13
	8	9	10	11	12	13	14
	₹	₹	₹	₹	₹	₹	₹
1	1,56,240			4,56,260			4,56,260
2	86,90,011,111			5,99,06,911	61,36,97,310	13,73,95,574	1,39,80,15,577
3	12,88,95,504	21,29,950	9,72,507	13,22,97,461	6,57,14,040	1,29,82,000	18,55,81,461
4	65,74,311,280		13,10,570	65,88,01,050	(b) 63,15,45,518	14,35,70,587	1,14,97,38,735
5	88,20,82,128		1,88,29,028	93,11,90,451	18,37,93,720	6,08,35,427	1,05,74,50,744
6	99,02,180			99,02,180			99,02,180
7	74,12,207			74,12,207			74,12,207
8	30,06,80,464			30,06,80,464			30,06,80,464
	3,16,74,57,433	21,29,950	5,11,11,110	3,21,14,48,103	1,53,08,19,533	26,48,52,759	4,37,03,32,828
9	3,94,72,187			3,94,72,187			3,94,72,187
10	2,18,70,500			2,08,70,566			2,08,70,566
11	22,71,977			22,74,977			22,74,977
12	31,68,719			31,68,719			31,68,719
13	25,85,997			25,83,997			25,85,997
14	30,31,156			30,34,356			30,31,156
15	80,40,497			80,10,487			80,40,487
16	17,21,194			17,21,194			17,21,194
17	2,78,888			2,78,888			2,78,888
18	2,17,093			2,17,093			2,17,093
19	28,94,903			28,94,903			28,94,903
20	11,81,329			11,81,329			11,81,329
21	1,21,555			1,21,555			1,21,555
22	2,85,673			2,85,673			2,85,673
23	1,87,285			1,87,285			1,87,285
24	98,640			98,640			98,640
25	2,98,603			2,98,603			2,98,603
26	61,30,153			61,30,153			61,30,153
27	28,16,228			28,16,228			28,16,228
28	16,00,962			16,00,962			16,00,962
29	2,94,47,108			2,94,47,108			2,94,47,108
30	18,08,880			18,08,880			18,08,880
31	18,91,544			18,91,544			18,91,544
32	15,39,115			15,39,115			15,39,115
33	17,23,077			17,23,077			17,23,077
34	29,20,185			29,20,185			29,20,185
35	1,08,89,089			1,08,89,089			1,08,89,089
36	24,54,570			24,54,570			24,54,570
37	28,67,551			28,67,551			28,67,551
38	2,713			2,713			2,713
39							
40	57,18,406			57,18,406			57,18,406
41	49,60,690			49,60,690			49,60,690
42	70,08,969			70,08,969			70,08,969
43	13,84,351			13,84,351			13,84,351
44	54,29,097			54,29,097			54,29,097
45	13,08,952			13,08,952			13,08,952
46	92,55,155			92,55,155			92,55,155
47	26,68,486			26,68,486			26,68,486
48	14,22,916			14,22,916			14,22,916
49	68,68,645			68,68,645			68,68,645
50	12,06,494			12,06,494			12,06,494
	19,97,41,571			19,97,41,571			19,97,41,571
	3,35,77,99,004	24,29,950	5,11,11,100	3,41,07,40,054	1,53,08,19,533	26,48,52,759	4,57,66,74,869

(b) A sum of ₹2,575,000 representing the Great Indian Peninsula Railway Company's share capital paid off during 1925-26 has been converted at the average rate of exchange relating to that year.

B. and BB.—Railway Capital and Revenue Accounts.

No. 25.—ABSTRACT of ACCOUNT of CAPITAL EXPENDITURE

Class and name of Railway.	No. of Item	EXPENDITURE DURING THE YEAR.				EXPENDITURE NOT CHARGED PROVIDED IN YEAR	
		TOTAL CONSTRUCTION OUTLAY DURING 1920-21	LIABILITIES INCURRED IN PURCHASE OF RAILWAYS (Settling converted into Rs at 21=Rs 13½)	REDUCTION OF LIABILITIES INCURRED IN PURCHASE OF RAILWAYS (Settling converted into Rs at 21=Rs 13½)	GRAND TOTAL	Direct (Government outlay).	Capital contributed by companies of Indian States, Column 13 of Account No. 26A.
1		2	3	4	5	6	7
CENTRAL—contd.							
Commercial—Brought forward		20,05,47,419	...	1,17,587	20,04,29,832	3,35,12,03,022	50,95,982
State Railways worked by Companies—							
<i>Open lines.</i>							
Assam Bengal, Part I	51	21,355	...	...	21,355	...	...
Assam Bengal, Part II	52	41,77,203	...	...	41,77,203	16,86,00,150	3,60,87,021
Bengal Nagpur	53	1,03,15,971	...	...	1,03,15,971	57,55,10,116	10,53,13,388
Bezwada Ratan ion	54	1,1,204	...	...	1,1,204	177,3,550	...
Bombay, Baroda and Central India	55	1,41,52,231	...	...	1,41,52,231	48,91,51,951	2,40,00,404
Jodhpur	56	88,051	...	...	88,051	66,29,315	...
Lucknow-Bareilly (R. and K.)	57	90,313	...	...	90,313	1,10,05,004	...
Madras and Southern Mahratta	58	1,52,16,020	...	...	1,52,46,020	24,18,91,360	10,07,07,745
South Indian	59	1,08,37,090	...	...	1,08,37,090	15,82,07,117	(a) 4,80,91,380
Cooroot Ootacamund	60	33,802	...	...	33,802	50,00,927	...
Tinnevely Quilon (B. S.)	61	1,11,000	...	...	1,14,900	53,70,251	...
Tinnevely Quilon (L. S. S.)	62	1,291	...	...	1,214	1,38,73,555	...
Tirhoot (B. and N. W.)	63	8,69,595	...	...	8,69,595	8,26,30,805	88,70,415
Dhone Kurnool	64	35,500	...	...	35,500	10,18,157,40	...
Total		6,21,98,663	...	...	6,24,08,003	1,75,59,59,781	32,18,70,420
<i>Constructions</i>							
Assam Bengal—							
Saneha Mairabari	65	8,00,613	...	...	8,00,613	20,10,075	...
Sibsagar Road Khowang	66	19,399	...	...	19,399	31,78,872	...
Netaikona Mohanganj	67	1,00,255	...	...	1,00,255	19,18,587	...
Faridkot Badulpur Jorhat	68	12,540	...	...	12,540	31,22,581	...
Feni Boloum	69	3,80,462	...	...	3,80,902	13,92,861	...
Chitragong Dhoobazari	70	22,63,203	...	...	22,63,203	28,50,024	...
Shaistaganj Bhalla	71	3,68,487	...	...	3,68,187	12,01,701	...
Karimganj Longai Valley	72	1,31,051	...	...	1,31,051	31,43,120	...
Chitragong Nazirhat	73	7,04,370	...	...	7,04,370	18,52,170	...
Shaistaganj Haibaganj	74	78,142	...	...	78,142	8,83,891	...
Megna Bridge	75	835	...	...	835	...	...
Bombay, Baroda and Central India—							
Samni Dehej	76	—8,83,807	...	...	...	...	...
Borivri Vadatal	77	—1,82,408	...	...	—8,83,507	...	...
Vasad Katra	78	9,50,447	...	...	—1,82,408	...	...
Mavra Virpur	79	—1,475	...	...	9,50,447	15,92,411	...
Jambusar Kavi	80	—5,84,860	...	...	—1,475	...	...
			...	...	—5,84,860	...	...
Bezwada—							
Dhone Kurnool Extension	81	—6,416	...	...	—6,416	15,39,554	...
Madras and Southern Mahratta—							
Niladavolu-Narasapur	82	—27,720	...	...	...	...	...
Coconada Kottapalli	83	14,41,134	...	...	—27,720	09,02,905	...
Gudivada Bhimavaram	84	1,78,045	...	...	14,41,134	42,02,152	...
Guntur Gurezala Macherla	85	13,50,354	...	...	1,78,045	40,72,979	...
Kanniballi Swamiballi	86	—487	...	...	13,50,354	44,23,021	...
Hotgi Sholapur	87	—5,856	...	...	—487	5,75,772	...
			...	...	—5,856	7,55,052	...
Bengal Nagpur—							
Raipur Vizianagram	88	92,20,809	...	...	...	...	...
Gudhatangor Branch	89	978	...	...	92,20,809	2,98,87,074	...
			...	...	978	2,04,591	...
Tirhoot (B. and N. W.)—							
Mashrak Thawe Extension	90	10,42,800	...	...	10,42,800	11,40,572	...
Carried over							
		8,01,28,070	...	...	8,01,28,070	1,83,22,08,211	82,48,70,420
		20,95,47,419	...	1,17,587	20,94,29,832	3,35,12,08,022	50,95,982

(a) Includes Rs. 5,27,170 on account of Suramangalam Sulem Railway and Rs. 60,87,448 on account of Tanjore District Board Railway brought into the account without financial adjustment.

(b) Includes Rs. 10,12,587 transferred from Madras and Southern Mahratta Railway without financial adjustment.

on the CONSTRUCTION and PURCHASE of RAILWAYS during and to end of the year 1929-30—contd.

TO END OF THE YEAR

IN REVERSE AS NOW RAILWAY PROGRAMME							
No. of item.	TOTAL.	EXPENDITURE CHARGED TO LAWYER'S FEE AND INSURANCE.	EXPENDITURE PROVIDED FROM CENTRAL AND PROVINCIAL REVENUES	TOTAL CONSTRUCTION EXPENDITURE COLUMNS 8, 9 AND 10.	LIABILITIES INVOLVED IN PURCHASE OF RAILWAYS Account No. 25B, Column 12 (Sterling converted into Rs at £1 = Rs. 13½).	REDEMPTION OF LIABILITIES IN Column 12 Account No. 25B, Columns 7 and 11 (Sterling converted into Rs at £1 = Rs. 13½).	TOTAL CAPITAL AT CLOSE COLUMNS 11 AND 12 SUMMA 13.
8	9	10	11	12	13	14	
R	R	R	R	R	R	R	
3,35,71,00,004	24,29,950	5,11,11,100	3,41,07,40,054	1,53,08,19,533	36,48,84,788	4,57,56,74,899	
51	...	...	...	...	...	...
52	20,47,86,071	...	...	20,47,86,071	...	20,47,86,071
53	15,08,29,502	2,00,29,130	...	71,17,58,982	...	71,17,58,982	
54	17,43,550	...	...	17,68,550	...	17,68,550
55	50,84,55,118	1,21,15,033	...	52,06,40,461	10,40,92,040	71,46,92,491	
56	65,38,345	...	15,43,252	83,71,627	...	83,71,627	
57	110,05,664	...	35,88,456	1,54,89,120	...	1,54,89,120	
58	31,20,02,105	2,43,02,114	20,12,242	36,89,16,461	20,01,01,540	54,86,61,088	
59	20,71,98,836	61,54,974	...	21,36,52,810	7,83,48,120	29,00,01,730	
60	50,66,927	...	...	50,66,927	...	50,66,927
61	53,70,251	...	...	53,70,251	...	53,70,251
62	1,38,73,555	...	...	1,38,73,555	...	1,38,73,555
63	9,15,01,200	18,60,610	...	9,33,61,890	...	9,33,61,890	
64	10,48,157	...	...	10,48,157	...	10,48,157
2,48,08,30,221	7,57,91,161	74,88,960	2,16,40,60,342	47,05,42,900	2,58,27,013	2,60,92,75,929	
65	20,40,075	...	...	20,40,075	...	20,40,075
66	31,78,872	...	...	31,78,872	...	31,78,872
67	19,15,587	...	...	19,15,587	...	19,15,587
68	31,22,551	...	...	31,22,551	...	31,22,551
69	18,02,571	...	...	18,02,571	...	18,02,571
70	28,56,624	...	...	28,56,624	...	28,56,624
71	12,01,701	...	...	12,01,701	...	12,01,701
72	31,48,120	...	...	31,48,120	...	31,48,120
73	18,52,170	...	...	18,52,170	...	18,52,170
74	8,38,891	...	...	8,38,891	...	8,38,891
75	885	...	...	885	...	885
76	...	...	...	...	...	...
77	...	...	...	...	...	...
78	16,92,411	...	...	16,92,411	...	16,92,411
79	...	...	...	...	...	...
80	...	...	...	...	...	...
81	15,39,554	...	...	15,39,554	...	15,39,554
82	69,02,965	...	...	69,02,965	...	69,02,965
83	42,52,152	...	...	42,52,152	...	42,52,152
84	40,72,979	...	...	40,72,979	...	40,72,979
85	44,25,021	...	...	44,25,021	...	44,25,021
86	5,75,772	...	...	5,75,772	...	5,75,772
87	7,55,062	...	...	7,55,062	...	7,55,062
88	2,96,87,074	...	...	2,96,87,074	...	2,96,87,074
89	2,04,591	...	...	2,04,591	...	2,04,591
90	11,46,572	...	...	11,46,572	...	11,46,572
2,15,70,74,061	7,57,91,161	74,88,960	2,24,08,08,602	47,05,42,900	2,58,27,013	2,68,65,24,899	
3,35,71,99,004	24,29,950	5,11,11,100	3,41,07,40,054	1,53,08,19,533	36,48,84,788	4,57,56,74,899	

B. and, BB.—Railway Capital and Revenue Accounts.

FINANCE AND REVENUE ACCOUNTS OF THE

No. 25.—ABSTRACT of ACCOUNT of CAPITAL EXPENDITURE

Class and name of Railway	No of Item	EXPENDITURE DURING THE YEAR				EXPENDITURE	
		TOTAL CONSTRUCTION OUTLAY DURING 1929-30.	LIABILITIES INVOLVED IN PURCHASE OF RAILWAYS (STRECKING CONVERTED INTO RS AT £1=RS. 154).	REDEMPTION OF LIABILITIES INVOLVED IN PURCHASE OF RAILWAYS (STRECKING CONVERTED INTO RS AT £1=RS. 154).	GRAND TOTAL.	EXPENDITURE NOT CHARGED PROVIDED IN THE	
						Direct Government outlay.	Capital contributed by companies of Indian States, Column 13 of Account No 25A.
1		2	3	4	5	6	7
CENTRAL—consolid.		R	R	R	R	R	R
Commercial Lines—Brought forward		20,85,17,419	..	-1,17,587	20,84,20,832	3,35,12,03,022	59,97,982
State Railways worked by Companies—consolid.							
Brought forward		8,01,28,070	..	...	8,01,28,070	1,83,22,08,241	32,48,70,420
Indian—							
Vilupuram Trichinopoly	91	2,30,030	...	..	2,30,030	1,87,74,761	5,89,339
Vandunagai-Tenkasi	92	-48,890	...	..	-48,890	68,98,557	..
Shoranur-Nilambur	93	16,718	...	..	16,718	79,49,290	..
Dindigul-Pollachi	94	-21,897	...	..	-21,897	78,38,053	..
Vidhisachalam-Chidambaram	95	13,381	...	..	13,381	25,24,401	..
Pollachi-Palghat	96	24,58,444	...	..	24,58,444	20,08,832	..
Mayavaram-Tranquebar	97	1,43,968	...	..	1,43,968	20,80,210	...
Aranthangi-Karakudi-Manamadurai	98	-1,04,348	...	..	-1,04,348	..	..
Trichinopoly-Manamadurai	99	27,21,201	...	..	27,21,201	98,46,528	...
Madurai-Bodinayakanur	100	1,20,543	...	..	1,20,543	53,48,213	..
Salem-Attur-Vidhisachalam	101	81,91,061	...	..	81,91,061	54,71,738	...
Salem-Mettur-Dam	102	1,15,025	...	..	1,15,025	13,26,951	..
TOTAL		8,89,68,506	...	...	8,89,68,506	1,90,28,18,407	32,51,59,759
Miscellaneous items.							
Abandoned Projects	103	...	..	..	...	27,02,831	...
Miscellaneous	104	4,74,540	...	..	4,74,540	2,88,11,061	5,42,366
TOTAL COMMERCIAL		11,82,90,271	...	-1,17,587	11,82,72,684	2,15,99,862	33,19,58,127
Strategic Lines.							
Open lines.							
North Western	105	13,66,570	...	..	13,66,570	8,41,76,067	...
Frontier Railway Reserve	106	-54,834	...	..	-54,834	82,44,170	...
Campbellpur Railway Reserve	107	1,30,827	...	..	1,30,827	8,85,532	...
Constructions.							
Hindubagh-Fort Sandeman	108	...	...	..	..	18,73,409	...
Zhob Valley Extension	109	7,94,866	...	..	7,94,866	55,26,434	...
Khyber	110	6,06,675	...	..	6,06,675	3,08,65,480	...
TOTAL STRATEGIC		28,48,404	...	...	28,48,404	33,15,71,922	...
TOTAL CENTRAL		30,18,38,675	...	-1,17,587	30,17,16,088	5,61,71,6,833	33,19,58,127
Provincial Governments.							
Government of Assam (Jorhat) (Reserved)	111	..	...	..	..	...	...
Government of United Provinces—Duntilly Siding (Reserved)	112	...	...	..	...	...	...
TOTAL PROVINCIAL		..	...	..	..	...	...
GRAND TOTAL		30,18,38,675	...	-1,17,587	30,17,16,088	5,61,71,6,833	33,19,58,127

ABSTRACT.

Rs.

Due at Government Outlay 30,15,89,669
 From Capital contributed by Companies or Indian States, vide Account No. 25A. 2,48,678
 Total not charged to Revenue as provided in the Railway Programme 30,18,38,675
 Add—Expenditure charged to Revenue—
 Central
 Provincial
 TOTAL 30,18,38,675

on the CONSTRUCTION and PURCHASE of RAILWAYS during and to end of the year 1929-30—*concl'd.*

TO END OF THE YEAR

No. of Item.	TO REVENUE AS NEW RAILWAY PROGRAMME.	EXPENDITURE CHARGED TO FISCAL RESERVE AND INSURANCE.	EXPENDITURE PROVIDED FROM CENTRAL AND PROVINCIAL REVENUE.	TOTAL CONSTRUCTION EXPENDITURE COLUMNS 8, 9 AND 10	LIABILITIES INVOLVED IN PURCHASE OF RAILWAYS Account No. 25B, Column 12 (Sterling converted into Rs. at £1 = Rs. 13½).	REDUCTION OF LIABILITIES IN Column 13, Account No. 25B, Columns 7 and 11 (Sterling converted into Rs. at £1 = Rs. 13½).	TOTAL CAPITAL AT CLOSURE COLUMNS 11 AND 12 MINUS 17.
	TOTAL.						
	8	9	10	11	12	13	14
	₹	₹	₹	₹	₹	₹	₹
	3,35,71,99,004	24,20,950	5,11,11,100	3,41,07,40,054	1,53,08,19,638	36,48,54,788	4,57,66,74,299
	2,15,70,78,081	7,57,91,161	74,38,980	2,24,08,08,802	47,05,42,600	2,58,27,013	2,68,55,24,389
91	1,93,06,100	..	..	1,93,06,100	...	..	1,93,06,100
92	68,38,557	...	..	68,38,557	...	..	68,38,557
93	79,49,290	..	..	79,49,290	...	..	79,49,290
94	78,38,053	..	..	78,38,053	...	..	78,38,053
95	25,24,904	..	..	25,24,904	..	...	25,24,904
96	26,08,832	...	...	26,08,832	...	...	26,08,832
97	20,80,219	..	..	20,80,219	..	..	20,80,219
98	..	..	..	..	..	..	..
99	95,46,528	...	..	95,46,528	...	...	95,46,528
100	53,48,213	...	..	53,48,213	...	...	53,48,213
101	54,71,758	...	..	54,71,758	...	...	54,71,758
102	13,26,951	...	...	13,26,951	...	...	13,26,951
	2,22,82,78,066	7,57,91,161	74,38,980	2,31,15,08,207	47,05,42,600	2,58,27,013	2,75,67,23,794
103	27,02,881	4,39,086	84,499	32,26,416	...	...	32,26,416
104	2,98,18,437	...	..	2,98,18,437	...	..	2,98,18,437
	5,61,74,98,388	7,86,60,197	5,96,34,579	5,75,47,88,114	2,00,13,62,283	89,02,11,801	7,36,59,88,546
105	28,41,76,067	...	...	28,41,76,067	...	...	28,41,76,067
106	82,44,170	...	23,00,378	1,05,44,544	...	...	1,05,44,544
107	8,85,562	...	...	8,85,562	...	...	8,85,562
108	18,73,909	...	...	18,73,909	...	...	18,73,909
109	55,26,434	...	...	55,26,434	...	...	55,26,434
110	3,08,65,480	...	...	3,08,65,480	...	...	3,08,65,480
	83,15,71,622	..	23,00,378	38,38,72,000	...	...	38,38,72,000
	5,94,80,64,060	7,86,60,197	6,09,34,967	6,08,86,60,114	2,00,13,62,283	89,02,11,801	7,62,68,10,546
112	...	...	13,22,074	13,22,074	...	...	13,22,074
113	...	...	1,39,189	1,39,189	...	...	1,39,189
	...	..	14,61,263	14,61,263	..	...	14,61,263
	5,94,80,64,080	7,86,60,197	6,23,96,220	6,09,11,21,277	2,00,13,62,283	89,02,11,801	7,70,12,71,509

No. 25A.—DETAILED ACCOUNT OF CAPITAL CONTRIBUTED BY COMPANIES and by INDIAN STATES TOWARDS OUTLAY ON STATE RAILWAYS during and to end of the year 1929-30.

This account shows in detail the amounts of Share Capital, Debenture and Debenture Stock contributed by the several Companies, during and to end of the year.

RAILWAYS.	DURING THE YEAR 1929-30						TO END OF THE YEAR 1929-30.						REMARKS.
	Share Capital.	DEBENTURES AND DEBENTURE STOCK.		Total. (column 3+4) into Ru. at average rate.	Contribu- tion from Indian States.	Total.	Share capital.	DEBENTURES AND DEBENTURE STOCK.		Total. (columns 8+10) converted into Ru. at average rate.	Contribution from Indian States.	Total.	
		Nominal amount.	Cash received.					Nominal amount.	Cash received.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	£	£	£	£	£	£	£	£	£	£	£	£	£
Assam Bengal	1,500,000	780,900	738,992	3,60,87,021	..	3,60,87,021	R
Bengal Nagpur	3,000,000	4,190,500	4,119,763	10,53,13,386	...	10,53,13,386	
Bombay, Baroda and Central India	-3,45,603	150,750	1,000,000	939,364	1,64,00,464	85,00,000	2,49,00,464	
Madras and Southern Mahratta	3,500,000	3,901,000	3,916,804	10,07,07,745	..	10,07,07,745	
South Indian	5,89,339	...	2,713,248	2,691,494	4,15,33,778	80,48,952	4,95,82,730	
South Bihar	399,732	...	...	59,85,082	..	59,85,082	
Tirhoot (B. N.)	661,500	661,500	88,70,415	..	88,70,415	
Readjustment of Capital contributed by Railway Companies in England at the average rates of exchange	5,62,000	...	5,62,000	
Total	2,49,076	5,50,002	13,77,115	13,07,917	21,24,11,173	1,65,45,902	22,89,57,075	

(a) Includes Rs. 13,40,443 on account of outlay on Tanjore District Board Railway and Rs. 5,71,000 on account of outlay on Railway brought into the account from the National Debt.

ACCOUNT No. 25 B.*Statement of the Liability involved in the Purchase on the State of the Capital of the old Guaranteed Railway Companies.*

This account sets forth statistically in detail the manner in which the purchase of each railway was effected, the methods actually employed varying in the case of individual railways. The main methods of purchase were :—

- (a) By the issue of India Stock in part exchange for Share Capital of the Companies and the taking over of Debentures and Debenture Stock as State liability.
- (b) By the issue of New Companies' Stock in part exchange for old Companies' Capital.
- (c) By the issue of Terminable Annuities extending over a series of years in part exchange for Share Capital of the Companies.
- (d) By the issue of India Stock in exchange for a portion of the Debenture Stock taken over under (a) and of the Terminable Annuities exchanged for Share Capital under (c).
- (e) By the issue of New Companies' Stock in exchange for a portion of the Terminable Annuities exchanged for Share Capital under (c).
- (f) By cash payment.

2. As explained in the notes on Account No 25, the Railway Capital Account is to be debited permanently with the balance on the 31st March 1924 of the capital liability involved in the purchase of Railways which is being redeemed through Annuities and Sinking Funds, excluding the Discount Sinking Fund of the Oudh and Rohilkund Railway the redemption of which will continue to be a charge against Railway Revenues. Consequently the redemption of capital after 31st March 1924 has not been taken into account in arriving at the liability incurred in the purchase of railways for the purpose of calculating the capital at charge

No. 25-B.—STATEMENT of LIABILITY involved in the PURCHASE by the STATE of the OLD GUARANTEED RAILWAY COMPANIES.

Name of Railway.	Cash paid in year purchase or in redemption of debentures or discharge of India Bonds appropriated in respect of debentures or share Capital.	Debenture stock outstanding.	LEAD STOCK ISSUED OR APPROPRIATED IN EXCHANGE FOR.				Portion of amounts received at exchange for old Company's Capital.	New Company's Share Capital at exchange for old Company's Capital.	TERMINABLE ANNUITIES		Total initial liabilities, column 6 and 7 to 10.	Total undischarged liabilities, column 11, 12, 13, 14, 15, 16, 17 and 18.
			Share Capital.	Debentures and Debenture Stock.	Terminals and Annulments.	Amount referred to in March 1904.			Initial amount under going redemption.			
	£	£	£	£	£	£	£	£	£	£	£	£
State Railways red by the State.												
Bengal (including Central)	612,863	348,666	512,160	67,713	541,054	316,109	..	2,549,847	650,041	4,932,308	(a) 3,986,153	
Indian (including Oudh Rohilkund)	...	1,435,650	5,243,778	8,655,880	7,574,866	4,605,474*	...	25,467,634	8,464,419	48,277,298	(b) 87,207,405	
Indian Peninsula Railway (including Indian land Railway)	7,998,210	2,701,450	524,711	8,263,216	...	..	...	33,109,218	10,767,809	47,368,806	(c) 36,829,986	
Western old Sindh, Punjab and Delhi Railway	...	...	...	...	4,911,631	2,595,624	...	9,097,908	1,966,883	14,009,529	(d) 9,447,022	
Total	8,611,073	4,485,766	6,280,649	11,886,809	13,027,081	7,517,207	...	70,524,807	19,842,162	114,815,975		87,449,576
State Railways red by Companies.												
Hy. Baroda and Central	...	...	10,089,146	2,467,757	...	...	2,000,000	...	...	14,556,903	(e) 14,556,903	
Madras and Southern Mahratta (old Madras) Railway	1,293,353	...	...	894,712	...	...	...	11,319,538	1,899,656	15,007,623	(f) 13,108,067	
Indian Railway	...	425,000	3,221,781	1,079,438	...	...	1,000,000	...	...	5,726,169	(g) 5,726,169	
Total	1,293,353	425,000	13,310,927	4,441,907	...	...	3,000,000	11,319,538	1,899,656	35,290,695		33,391,169
								87,541,765	21,748,678	150,106,630		129,840,745

No. 25C.—SUMMARY OF CAPITAL EXPENDITURE ON STATE RAILWAYS.

This statement is a summary of the capital expenditure on the construction and purchase of railways year by year from the commencement, under the several heads of expenditure exhibit to account No. 25. It needs no further explanation.

EXPENDITURE ON STATE RAILWAYS IN 1900-1901 PROVIDED IN THE BUDGET FROM 1900									
Year.	Direct Government outlay	From Capital contributed by Companies and Indian States (Acct No 25-A)	Total	Expenditure charged to Finance Relief and Insurance	Expenditure provided from Central and Provincial Government (Acct No. 25)	Total Construction Expenditure	Liabilities involved in the purchase of Railways (Acct No 25 B) Converted into Rs. at Rs. 10/-	Grand Total Capital at Charge	REMARKS.
1	2	3	4	5	6	7	8	9	10
Prior to 1876-77.	12,36,08,565	..	12,36,08,565	..	..	12,36,08,565	..	12,36,08,565	
1876-77	2,94,56,000	..	2,94,56,000	..	77,043	3,00,33,708	..	3,00,33,708	(a) Includes Madras Southern and Mysore St
1877-78	1,18,11,105	..	1,18,11,105	..	2,70,000	4,20,90,705	..	4,20,90,705	and Bangalore St
1878-79	3,43,02,010	..	3,43,02,010	..	68,010	3,63,70,020	..	3,63,70,020	Railway to Mysore St
1879-80	3,37,59,255	..	3,37,59,255	..	1,39,76,180	4,77,35,385	40,59,04,417	5,13,00,91,802	which the distribut
1880-81	3,07,60,000	..	3,07,60,000	..	2,45,42,220	5,53,02,886	—8,08,040	5,14,94,846	for previous years
1881-82	2,28,53,930	..	2,28,53,930	18,45,055	87,82,175	3,31,52,430	—1,40,400	3,33,06,030	not available
1882-83	2,03,91,915	..	2,03,91,915	—13,71,280	32,14,005	2,23,05,030	—89,333	2,22,16,207	(b) Includes Rs. 5,27,1
1883-84	3,04,70,005	..	3,04,70,005	1,19,440	10,65,135	3,45,28,520	—75,000	3,44,53,520	brought into the acco
1884-85	3,52,61,500	..	3,52,61,500	11,61,565	20,35,005	4,73,61,120	5,77,79,027	10,51,40,147	ount of the Summatal
1885-86	1,71,22,500	..	1,71,22,500	58,90,005	63,20,550	5,93,39,815	—8,50,813	5,84,88,032	Salem Railway tak
1886-87	5,11,64,335	..	5,11,64,335	10,99,995	18,30,705	5,52,97,395	18,45,01,147	23,98,01,542	over from the Sal
1887-88	—15,77,000	5,18,88,517	5,03,11,517	..	8,09,410	5,11,15,000	—24,23,000	4,86,92,000	District Board.
1888-89	3,50,98,922	10,52,049	4,63,50,971	..	2,21,010	4,28,74,981	—24,98,867	4,03,76,014	(c) Includes Rs. 5,77,1
1889-90	1,39,25,391	31,585	1,39,56,976	..	49,725	1,40,14,701	13,52,79,293	17,02,93,997	representing the
1890-91	1,15,31,424	..	1,15,31,424	..	—11,780	1,15,23,898	7,32,56,863	11,47,81,751	Indian Pridemula R
1891-92	2,08,03,711	..	2,08,03,711	48,47,955	10,32,330	4,32,81,001	—27,48,307	4,05,32,694	way Company's Sh
1892-93	3,80,57,111	51,60,005	4,32,17,116	98,46,080	33,94,800	5,76,17,050	—28,39,107	5,48,08,552	Capital contributed at
1893-94	5,20,89,551	7,01,13,485	12,18,03,536	1,00,00,545	7,39,020	1,41,52,101	—29,33,027	1,12,19,074	average rate of excha
1894-95	4,72,45,325	81,00,000	5,53,45,325	55,68,075	1,90,005	5,41,00,175	—30,31,207	5,10,68,968	in the accounts for 19
1895-96	8,71,32,580	1,36,21,227	10,07,53,807	52,98,075	76,005	5,61,33,007	—30,77,413	5,30,55,594	20
1896-97	4,12,11,029	4,58,90,105	8,71,01,134	..	1,27,500	7,72,37,724	—31,60,007	7,40,77,717	(d) Includes Rs. 69,30,0
1897-98	5,20,96,411	2,65,10,357	7,86,06,768	..	37,925	8,06,74,093	—33,01,003	7,73,73,090	brought into the acco
1898-99	6,35,17,234	75,08,123	7,10,25,357	80,03,525	14,535	7,79,68,417	—31,89,813	7,47,78,604	without financial adj
1899-00	5,09,73,337	2,19,04,310	7,28,77,647	..	35,840	7,80,12,957	—36,05,133	7,44,07,824	ment on account
1900-01	3,27,55,311	4,10,34,617	7,37,89,928	..	—7,61,020	7,30,08,911	54,87,34,881	12,17,43,832	Tanjore District R
1901-02	6,07,74,757	1,76,08,888	7,83,83,645	..	—10,00,635	7,72,43,010	—83,85,207	6,88,57,743	Railway taken o
1902-03	6,18,75,090	3,18,82,704	9,37,57,794	24,375	8,19,885	9,41,02,954	—80,02,333	8,61,00,621	from the District Bo
1903-04	9,08,12,353	—8,008	9,08,04,345	11,46,075	3,08,260	9,21,50,770	—80,93,797	8,40,56,973	
1904-05	7,57,13,475	2,03,64,540	9,60,78,015	17,37,180	93,750	10,69,08,015	—98,05,440	9,70,02,575	
1905-06	18,02,21,570	2,48,71,005	20,50,92,575	8,29,170	1,07,925	15,60,32,070	10,01,44,020	34,61,77,590	
1906-07	14,08,76,885	—17,780	14,08,59,105	51,680	46,540	14,09,58,795	—40,51,720	13,69,07,075	
1907-08	12,51,51,786	3,15,67,807	15,67,19,593	98,415	—29,00,625	15,38,48,413	1,82,33,561	17,20,82,004	
1908-09	6,92,58,825	7,04,22,405	13,96,81,230	1,053	6,225	14,80,88,508	15,92,11,000	30,79,00,188	
1909-10	8,87,29,120	3,70,97,590	12,58,26,710	1,80,225	18,690	12,10,25,925	—1,28,92,933	10,86,22,992	
1910-11	11,88,91,275	3,44,14,170	15,33,05,445	5,53,425	11,925	15,38,70,795	5,58,28,255	21,96,99,048	
1911-12	11,93,19,630	..	11,93,19,630	6,84,125	12,540	11,90,96,295	—1,33,52,093	10,57,44,202	
1912-13	14,08,16,745	76,21,905	14,84,38,650	6,21,165	68,990	14,91,28,895	—1,44,84,880	13,46,44,015	
1913-14	11,13,00,888	7,18,11,825	18,31,12,713	1,28,840	21,210	18,32,62,063	—1,48,99,507	16,83,62,556	
1914-15	11,80,11,300	5,08,68,795	17,29,30,095	—19,605	6,885	17,29,17,311	—1,56,68,040	15,72,49,271	
1915-16	1,99,12,056	4,73,35,690	6,72,47,746	—2,595	18,945	6,78,94,590	—1,34,88,973	5,44,05,617	
1916-17	2,98,05,185	—1,25,000	2,96,80,185	—7,140	33,080	2,97,06,405	—1,80,85,073	1,16,21,332	
1917-18	5,88,72,474	—2,14,74,250	3,73,98,224	—300	—11,403	3,78,86,425	—2,06,49,360	1,72,37,065	
1918-19	8,05,75,014	—1,99,30,074	6,06,44,940	—285	80,642	6,07,25,827	—1,88,08,187	4,19,17,640	
1919-20	14,87,99,287	—57,00,050	14,30,99,237	..	1,01,240	14,31,94,486	—1,94,55,213	12,37,39,273	
1920-21	26,64,14,400	—57,10,214	25,86,94,186	—60,641	19,08,447	26,08,35,706	—2,18,83,200	23,89,52,506	
1921-22	22,40,38,085	56,02,894	22,96,40,979	..	36,02,782	23,32,03,711	—2,05,56,280	21,27,47,431	
1922-23	18,81,19,868	—35,07,464	18,46,12,404	..	59,48,019	19,05,60,423	—1,97,62,733	17,07,97,690	
1923-24	44,00,00,266	—26,06,680	43,73,93,586	..	—1,09,43,828	43,73,93,586	—1,32,79,880	42,41,13,706	
1924-25	18,79,45,395	—5,37,37,702	13,42,07,693	..	57,770	13,42,79,468	—1,25,810	13,41,53,658	
1925-26	19,30,58,722	—5,44,081	18,85,14,641	..	31,697	18,85,46,338	—1,31,707	18,53,74,631	
1926-27	20,56,92,680	..	20,56,92,680	..	—5,57,326	20,56,35,354	—1,08,600	19,47,75,354	
1927-28	33,14,08,843	..	33,14,08,843	..	—3,873	33,14,04,970	—1,02,047	32,11,99,923	
1928-29	20,34,91,954	..	20,34,91,954	..	—34	20,34,88,920	—1,08,403	19,36,48,517	
1929-30	30,15,89,090	..	30,15,89,090	..	..	30,15,88,875	—1,17,558	29,94,71,317	
TOTAL	5,61,71,06,888	38,19,58,127	5,99,90,65,015	7,86,00,197	6,28,96,220	6,09,01,21,877	1,61,11,50,482	7,70,12,71,860	

No. 25-D.—STATEMENT showing MANUFACTURING OPERATIONS of RAILWAYS during the year 1929-30.

This account shows in detail the actual results of manufacturing operations during the year and needs no further description.

Name and class of Railway	DEBIT DURING THE YEAR						CREDIT DURING THE YEAR						Balance at end of the year	
	I	II	III	IV	V	VI	I	II	III	IV	V			
	Balance at commencement of the year.	Locomotive Workshops	Carriage and Wagon Workshops	Engineering Workshops	Cottons	Other manufactures	Miscellaneous advances	Total Debit during the year	Capital stores	Capital stores met from Depreciation Fund	Revenue Works and Operations	Works done for Revenue Departments and the public.	Useful maintenance and advances	Total credits during the year
State Railways worked by State—														
Eastern Bengal	21,08,722	1,71,40,910	5,46,220	12,91,007	1,48,45,153	2,20,16,875	88,80,511	21,57,800	22,38,750	98,14,402	2,27,381	2,03,27,869	17,18,088	
East Indian	67,79,246	1,97,20,892	3,12,40,541	15,91,478	1,06,18,752	6,86,11,779	1,14,70,218	30,13,058	73,20,426	11,90,91,709	62,56,120	98,96,520	6,88,87,959	
North Western	57,71,652	1,90,11,801	2,08,10,341	46,13,271	1,04,14,194	11,54,038	1,06,77,430	20,71,818	10,38,380	1,62,71,875	38,57,125	11,75,567	5,49,978	
Great Indian Peninsula	9,75,017	1,81,08,152	1,67,40,086	30,33,591	18,146	8,473	3,29,77,720	1,13,57,175	45,09,588	5,70,19	90,91,101	19,90,907	9,080	
Burma	—84,634	60,63,861	5,46,571	1,95,730	1,15,64,132	1,14,21,028	60,70,219	10,22,756	12,98,820	31,01,715	18,828	13,079	1,15,45,917	
Total	1,86,40,003	7,58,98,116	7,11,49,742	1,38,35,309	44,42,627	1,18,11,319	17,96,20,113	19,52,80,416	1,01,57,125	1,24,99,014	1,29,61,361	1,10,91,306	1,17,03,969	
State Railways worked by Companies or by Indian States—														
Assam Bengal	9,36,269	6,98,795	9,16,570	31,226	28,17,845	1,43,63,220	12,65,387	1,91,196	17,14,412	7,64,941	6,852	30,50,21	1,81,508	
Bengal Nagpur	10,82,478	89,91,606	82,00,188	7,85,191	10,21,912	95,495	15,87,887	26,95,657	73,027	1,01,06,000	6,852	1,08,28,182	1,85,042	
Bombay, Baroda and Central India	95,811	41,90,537	40,76,231	3,90,518	13,90,161	2,19,07,452	45,53,888	30,32,631	37,31,683	1,67,66,382	37,68,122	25,05,186	1,13,137	
Lucknow Bareilly (R and K.)	51,771	7,81,042	...	67,709	2,63,732	11,17,573	74,10	5,727	98,117	4,57,646	8,26,474	2,07,902	8,914	
Madras and Southern Mahratta	4,88,890	1,11,99,631	71,9,036	7,30,040	24,88,803	4,82,613	2,19,47,302	50,30,223	30,18,169	61,26,925	69,88,876	5,96,317	3,27,508	
North Indian	4,42,182	1,29,05,156	1,05,612	...	8,65,789	1,11,03,940	1,47,15,802	52,09,798	18,10,876	25,99,317	38,16,682	1,22,753	5,42,741	
Tirhoot (B. & N. W.)	8,11,759	42,14,077	2,88,181	...	6,97,460	51,09,003	51,21,722	4,01,298	9,34,104	8,28,016	21,30,201	8,09,016	37,50,401	
Total	38,76,680	6,42,06,808	1,97,90,886	18,77,604	1,37,13,340	71,14,476	47,75,725	8,91,14,321	9,27,30,986	1,78,35,921	54,53,361	20,87,681	8,85,60,077	
Other Railways	1,48,441	...	82,27,801	...	38,018	32,45,912	39,04,853	5,22,56,064	2,57,11,084	9,22,84,561	2,10,41,586	1,41,60,831	27,28,95,188	
GRAND TOTAL	1,90,86,104	13,00,99,725	9,59,13,627	1,56,29,919	46,02,194	1,13,57,103	1,68,05,092	27,20,38,551	41,14,01,765	6,09,78,019	1,20,41,586	1,41,60,831	1,00,00,627	

Includes charges for carriages and wagon workshops Road Gauge.

No. 25-E.—STATEMENT showing STORES TRANSACTIONS of RAILWAYS during the year 1929-30.

This account shows in detail the actual results of stores transactions during the year and needs no further description.

Name and class of the Railway	Balance at commencement of the year.	EXPENSES DURING THE YEAR.					INCOME DURING THE YEAR.				Total (credits) during the year	R		
		I Repairs Stores.	II Stores purchased from works.	III Receipts from stores into stores.	IV Material returned from works.	V Other stores debts.	Total debits during the year.	Grand Total.	I Capital Works	II Capital manufacture expense			III Works and general administration fund	IV Sales and Transfers
State Railways Worked by the State—														
Eastern Bengal	82,01,909	37,06,653	1,12,99,198	21,87,506	14,85,030	2,60,761	1,89,02,003	2,71,08,972	22,74,082	98,91,716	62,01,451	4,59,807	1,98,10,716	82,84,256
East Indian	2,98,40,704	1,06,64,177	4,51,72,313	1,94,18,054	33,95,778	86,68,615	8,73,19,437	11,71,60,281	1,66,61,198	4,35,00,249	2,01,46,410	61,29,341	8,58,37,199	3,19,23,032
North Western	4,48,91,149	91,14,195	5,03,07,902	1,26,71,318	69,94,308	39,96,126	8,80,53,849	13,79,74,998	1,57,00,737	4,44,17,823	1,37,20,264	89,38,080	8,27,97,918	4,51,77,085
Great Indian Peninsula	2,11,27,169	1,42,20,432	2,16,04,280	95,03,638	45,59,162	35,06,090	6,39,98,712	7,44,20,881	1,45,43,615	2,30,09,171	91,87,398	23,65,207	4,90,88,701	2,53,32,180
Burma	59,03,775	76,98,286	1,07,08,981	10,22,756	3,77,207	2,53,87,630	4,63,44,860	5,13,07,635	32,42,503	87,39,237	53,37,080	3,06,71,806	4,30,90,688	53,16,947
Total	11,00,28,706	4,54,02,798	13,86,93,166	4,47,73,472	1,63,15,205	4,10,59,222	28,79,46,921	38,79,67,717	5,14,21,776	12,95,51,550	5,27,92,673	4,87,08,312	29,25,34,217	11,54,33,500
State Railways Worked by Companies or by Indian States—														
Assam Bengal	17,24,340	23,63,086	38,51,146	1,91,196	3,85,953	6,75,551	7,46,692	91,91,272	31,31,383	4,50,859	28,75,382	7,61,593	72,19,360	19,71,703
Bengal Nagpur	1,29,72,109	1,42,61,370	2,10,02,822	89,05,657	94,18,574	1,77,752	4,26,26,175	5,57,98,564	78,10,227	82,02,217	2,37,08,726	11,10,048	4,08,31,914	1,49,67,070
Bombay, Baroda and Central India	1,56,02,816	90,13,723	1,35,41,453	30,38,061	18,64,706	1,87,734	3,29,40,719	4,85,43,535	41,08,382	1,52,89,231	1,25,09,858	11,48,726	1,32,74,085	1,52,68,450
Lucknow-Bareilly (R. K. R.)	10,02,212	3,56,751	7,02,904	5,927	44,428	18,144	10,97,384	20,69,796	58,530	1,63,614	7,07,243	5,777	12,56,184	8,43,312
Madras and Southern Mahratta	83,88,952	95,55,601	1,25,84,346	20,18,169	14,82,403	2,53,217	2,68,90,824	3,52,74,778	22,16,232	1,40,14,036	89,16,392	9,58,791	2,50,4,371	9,38,406
South Indian	1,22,75,247	80,34,900	1,17,73,849	18,10,876	1,49,308	14,53,095	2,39,15,051	3,54,60,298	45,89,153	1,05,36,529	80,14,706	1,44,817	2,43,86,905	1,69,10,293
Tikhet (B. & N. W.)	29,40,654	18,98,008	41,46,607	9,34,404	4,00,130		78,67,149	1,08,77,883	5,99,840	25,31,227	33,10,753	10,11,817	72,08,927	31,00,906
Total	5,49,01,360	4,54,41,509	7,99,08,182	1,29,58,090	77,38,592	27,12,401	14,16,04,434	19,47,05,784	5,22,71,897	3,16,23,118	6,00,06,240	64,08,063	14,03,14,365	5,68,91,489
Other Railways	3,30,417	38,848	3,88,554		3,63,897	20,564	8,12,169	11,42,630	89,112	2,34,229	40,611	1,69,017	5,26,969	6,35,611
GRAND TOTAL	16,52,53,873	9,08,44,306	21,22,58,355	5,77,32,162	2,40,17,794	4,47,42,277	45,17,60,518	59,58,16,091	7,37,25,622	16,416,896	11,25,40,424	3,53,87,891	42,83,75,541	17,24,40,550

No. 26.—STATEMENT of MONEY specifically provided by the Central Government for CAPITAL EXPENDITURE on RAILWAYS and of the AMOUNT expended in 1929-30.

Amount specifically provided.		Expenditure.	
	R		R
Borrowed for Railway purposes under the East India Loan Act (Accounts Nos 7 and 82) .	7,92,00,402	State Railways including State Lines worked by Companies (see Account No. 25-C.) .	23,17,45,256
Capital Receipts from Railway Companies and Indian States (Account No. 25A) . . .	2,43,876		
		Discharge of Liabilities . . . . .	...
Appropriation from Revenue for Railways (Account No. 25) . . . . .	...	
Excess over amount specifically provided (see below)	22,23,89,597	Purchase of Lines	7,00,88,419
TOTAL	30,18,88,675	TOTAL	30,18,88,675

(a) The excess is accounted for as follows:—

	Rs.	Rs.
(i) Rupee Loans issued by the Government of India (Account No. 82)	37,24,72,100	
(ii) Excess of Central Revenue over Central expenditure	23,83,598	
(iii) Net receipts under Debt, Deposits, etc., other than items included above	4,64,00,457	
		42,15,65,
Deduct—		
(iv) Cash Balance (increased)	18,08,03,595	
(v) Capital Expenditure (not charged to Revenue) of the Central Government on Works other than Railways	1,83,66,963	
		19,91,75,558
Total (see above)		22,23,89,597

No. 26A.—SUMMARY of AMOUNTS provided for CAPITAL EXPENDITURE ON RAILWAYS

Resources specifically provided for Capital Expenditure on Railways							Other		
Year	Loans for Railway purposes raised under the East India Loans Act (Sterling converted into Rs. at £1 = Rs. 105)	Capital contributed by Companies and Indian States	Appropriation from Famine Grants for Avoidance of Debt (6)	Appropriation from Famine Grant for Protective Railway (6)	Appropriation from Revenue	Money of Profits on Rupee Commerce	Total Resources specifically provided (Cols. 1 to 7)	Revenue Surplus (+) or Deficit (-) of the Central Government	Loans raised by Government of India
1	2	3	4	5	6	7	8	9	10
	R	R	R	R	R	R	R	R	R
1905-06	18,11,88,613	2,48,74,005	76,83,930	8,29,170	1,07,925	...	19,46,83,643	3,13,77,810	1,00,00,000
1906-07	2,60,46,087	— 17,760	49,85,745	51,630	48,540	..	3,17,34,822	2,38,40,100	1,50,00,000
1907-08	11,51,05,960	3,15,07,567	37,50,000	98,415	—29,69,625	1,68,54,060	16,41,06,677	45,00,225	2,50,00,000
1908-09	9,12,27,373	7,04,22,405	37,50,000	1,053	6,225	705	17,44,07,911	—5,60,65,650	3,00,00,000
1909-10	14,09,37,640	3,70,97,590	71,30,070	1,80,225	18,690	...	18,58,54,215	90,99,615	2,50,00,000
1910-11	8,98,64,237	3,44,14,170	90,16,425	5,51,435	11,925	..	13,36,60,212	5,00,44,305	1,50,00,000
1911-12	4,47,34,70	...	68,69,505	6,64,125	12,540	..	5,22,80,877	5,01,05,010	2,00,00,000
1912-13	4,00,00,000	76,21,095	51,48,045	6,21,195	63,990	...	5,34,55,195	4,06,14,510	3,00,00,000
1913-14	...	7,18,11,825	51,37,335	1,28,640	21,210	...	7,70,99,010	3,46,86,345	3,00,00,000
1914-15	4,33,93,333	5,98,88,695	33,01,725	—19,065	6,885	...	10,65,10,973	—2,67,79,050	5,00,00,000
1915-16	4,33,93,333	4,79,35,690	68,79,873	—2,895	18,945	...	9,78,64,648	—1,78,20,915	1,60,86,000
1916-17	..	—1,25,000	71,88,870	—7,140	33,060	..	70,89,790	11,21,72,550	6,73,00,200
1917-18	...	—2,14,74,256	97,77,090	—300	—11,408	...	—1,17,08,950	12,18,06,110	..
1918-19	...	—1,99,30,074	56,85,045	—285	80,642	..	—1,41,64,072	—3,73,06,135	..
1919-20	..	—57,09,050	...	...	1,04,240	..	—56,04,801	—23,65,28,835	31,28,52,200
1920-21	..	—57,16,314	64,26,110	—60,841	19,68,447	..	26,17,502	—20,00,85,276	30,75,72,800
1921-22	19,15,61,884	56,02,804	..	..	..	..	19,71,64,778	—27,65,01,700	40,20,10,700
1922-23	34,70,11,089	—35,07,464	..	..	..	..	34,36,04,475	—15,01,76,392	16,87,10,300
1923-24	20,58,66,305	—1,02,94,684	...	...	...	...	19,55,71,621	2,38,90,758	23,97,19,600
1924-25	..	—49,26,338	..	..	..	..	—49,26,338	5,68,25,698	13,21,22,500
1925-26	...	—5,46,081	..	...	..	..	—5,46,081	3,31,18,187	30,61,17,100
1926-27	...	—2,63,14,150	...	...	...	..	—2,63,14,150	..	29,19,70,600
1927-28	9,13,22,362	—66,56,666	..	...	...	...	8,46,66,666	...	19,53,79,100
1928-29	12,15,10,569	—3,99,15,882	...	...	...	...	8,15,94,687	—31,54,692	35,03,75,300
1929-30	7,02,00,402	2,43,676	..	...	...	...	7,04,44,078	26,83,518	37,34,72,100
TOTAL	1,88,20,55,354	25,53,47,288	3,22,30,470	30,36,722	—4,77,845	1,68,54,825	2,19,96,45,609	—1,04,41,111	3,77,90,65,500

*When a loan under the East India Loans Act was issued at a premium, the nominal amount was entered in this column and the premium credited year of issue or by the provision from Revenue of a sinking fund estimated to be sufficient to accumulate the amount of the discount by the date at which in 1905-1906 of £10,089,146 stock direct to stockholders of the Bombay, Baroda and Central India Railway Company, in substitution of part of the nominal amount of the stock and the amount of cash of which it was accepted as the equivalent; and the nominal amount of the stock was entered in this column. Stocks have been included in this column, while the nominal amounts have been entered in Account No. 82.

(a) As the accounts for 1920-21 were framed on a 2s. basis, while those for previous years were on the 1s. 4d. basis, the Home Treasury balance on the procedure was also adopted in regard to the Home Treasury balance on 31st March 1927 in consequence of the adoption of the 1s. 4d. rate as the basis of the accounts.

(b) On the abolition of the Famine Insurance provision of £1 million with effect from the 1st April 1921, separate appropriations under these heads

and ANNUAL EXPENDITURE thereof from 1905-06 to end of 1929-30.

REVENUE.				CAPITAL EXPENDITURE ON RAILWAYS.				
Net Receipts under Debit, Deposits and Advances, other than items shown separately.	Cash Balances, retained (+) or increased (-).	Deduct—Capital expenditure not charged to Revenue on Works other than Railways.	Total Other Resources (columns 9 to 13).	Total Provision (columns 8 and 14).	On State Railways including Lines worked by Companies.	Discharge of Liabilities. (Sterling converted into Rs. at £1=Rs 13½)	Purchase of Land. (Sterling converted into Rs. at £1=Rs 13½)	Total Expenditure (column 10 to 18).
11	12	13	14	15	16	17	18	19
₹	₹	₹	₹	₹	₹	₹	₹	₹
8,08,27,802	1,19,15,925	83,42,910	10,58,77,827	30,05,61,470	15,60,12,670	3,33,333	14,11,95,467	30,06,61,470
-18,96,060	8,42,13,005	1,19,64,405	11,92,22,610	15,09,57,462	14,09,58,795	99,98,667	...	15,09,57,462
2,00,08,483	-3,98,27,445	1,26,85,880	-20,05,567	16,23,11,110	15,88,48,441	84,62,657	...	16,23,11,110
5,14,65,955	-14,80,950	1,47,62,335	-8,41,080	17,35,65,931	14,86,88,508	2,48,77,333	...	17,35,65,931
8,09,81,890	-11,12,32,560	1,57,85,235	-4,19,36,290	14,31,17,925	12,10,25,925	2,23,92,000	...	14,34,17,925
7,06,73,806	-5,45,43,375	1,80,58,920	8,11,15,916	21,47,76,128	15,88,70,795	3,00,05,333	3,00,00,000	21,47,76,128
5,51,44,035	-32,115	2,31,22,345	11,13,98,085	16,86,78,912	11,09,96,295	4,86,82,607	...	16,86,78,912
3,50,27,197	3,90,09,705	2,28,48,345	12,87,03,367	19,21,58,512	14,61,23,895	3,80,84,667	...	18,21,58,512
47,48,815	7,97,51,700	2,29,40,940	12,82,45,720	20,08,44,780	18,82,62,063	1,70,82,667	...	20,08,44,780
4,93,87,273	1,61,01,225	2,22,53,115	6,64,06,338	17,29,17,311	17,29,17,311	...	...	17,29,17,311
3,50,06,545	-3,19,02,510	1,21,63,405	1,89,06,715	11,66,61,363	6,78,04,606	4,87,66,667	...	11,66,61,363
-7,41,01,027	-2,79,87,075	1,13,43,700	6,59,49,948	7,80,30,783	2,97,06,405	4,33,33,333	...	7,80,39,788
1,61,23,014	-7,80,80,760	98,53,010	4,90,95,384	3,73,86,425	3,73,86,425	...	...	3,73,86,425
14,10,16,230	-9,82,380	78,37,725	7,48,80,990	6,07,25,327	6,07,25,327	...	...	6,07,25,327
8,48,52,921	(a) 9,55,07,382	74,99,940	14,86,82,828	14,30,78,027	14,30,78,027	...	...	14,30,78,027
6,56,71,024	17,42,78,873	1,92,68,206	25,81,79,015	26,07,96,517	26,07,96,517	...	...	26,07,96,517
-2,51,54,861	-13,61,11,767	2,18,07,215	3,24,74,157	22,06,38,935	22,06,38,935	...	...	22,06,38,935
-14,12,05,206	-1,12,88,125	2,52,06,667	-15,91,62,170	18,43,42,305	18,43,42,305	...	...	18,43,42,305
-17,03,09,535	-5,74,01,656	2,30,08,316	1,24,26,851	20,79,98,472	20,79,98,472	...	...	20,79,98,472
1,39,71,375	-3,73,21,212	2,60,70,647	18,95,24,604	13,45,98,356	13,45,98,356	...	...	13,45,98,356
-11,86,79,098	5,05,77,904	1,02,86,019	23,58,53,174	23,53,07,093	20,00,73,760	...	3,43,33,333	23,53,07,093
-5,85,01,076	(a) 8,00,02,723	1,79,39,558	20,85,92,680	27,22,78,539	27,22,78,539	...	...	27,22,78,539
-9,00,17,335	16,47,90,882	1,80,76,166	24,01,76,481	32,48,42,177	32,48,42,177	...	...	32,48,42,177
-16,46,29,908	51,11,726	1,51,27,736	17,19,41,385	25,35,76,072	25,35,76,072	...	...	25,35,76,072
4,61,09,457	-18,08,08,595	1,81,66,963	22,23,89,687	30,18,31,675	23,17,15,256	...	7,00,83,419	30,18,31,675
2,05,14,925	-2,76,06,965	45,54,55,541	2,50,11,46,808	4,70,07,92,612	4,18,08,06,069	28,58,59,344	27,56,17,219	4,70,07,92,612

to Revenue. When a loan was issued for cash at a discount, the discount was made good from Revenue either by being charged against Revenue in the loan could be redeemed: in the former case the nominal amount of the loan is entered in the column, in the latter case the cash proceeds. The issue payable on the purchase of the undertaking, was an exceptional transaction; no charge was made to Revenue on account of the difference between the column. In view of the recent change in the treatment of discount on sterling loans [see notes (a) and (b), page 40], the cash proceeds of the 4) and 5) per

31st March 1920 was converted into rupees at the rate of Rs. 10 to the £ and the reduction of cash balance worked out accordingly. A similar conversion of sterling transactions with effect from the accounts for 1927-28 were discontinued. (See Note on Famine Relief page 463.)

B. and BB.—Railway Capital and Revenue Accounts.

ACCOUNT No. 27.

Statement of Gross Revenue Receipts, Working Expenses and Net Revenue Receipts of State Railways for the year 1929-30.

This is a statement of the actual revenue results of the year's working. It shows in detail the Gross Revenue Receipts, Working Expenses and Net Revenue Receipts, together with the percentage of ordinary working expenses on earnings for each railway separately during the year.

2. The details of earnings and suspense under Gross Receipts, and those of expenditure and suspense under Working Expenses, are those of the complete Railway systems, including Branch Line Companies, worked by the main lines, in which Government has no capital interest. From the total receipts and working expenses of the systems, the share of the receipts and working expenses of such Branch Line Companies is deducted to arrive at the figures of receipts and working expenses of the lines financed by Government.

3. The details of earnings and suspense under Gross Receipts represent the gross takings of the Railways. The amounts of revenue refunded are shown as a deduct entry separately.

4. The transactions under "Suspense" consist, in the case of receipts, of the difference between (1) the amounts earned but not realised during the year, and (2) realisations during the year in respect of the outstanding earnings of previous years. In the case of Working Expenses, "Suspense" records (1) undisbursed liabilities of the year, (2) disbursements in respect of liabilities of previous years, and (3) miscellaneous advances.

5. As a part of the scheme for the separation of Railway from the General finances, the interest that accrues on the balances in the Depreciation and Reserve Funds, which are mainly held in deposit with the Central Government, is shown under Miscellaneous Receipts in Account No. 31. The contribution from Railway Revenue to the Depreciation fund and the expenditure incurred from that Fund on renewals and replacements are exhibited separately under Working Expenses. The latter, as an appropriation from the Depreciation Fund, is deducted to bring out the final charges to working expenses on account of depreciation during the year.

No. 27.—ABSTRACT ACCOUNT of GROSS REVENUE RECEIPTS, WORKING EXPENSES and NET

Class and name of Railway	GROSS REVENUE RECEIPTS.					
	Revenue	Expenses	Total	Deduct		Total Receipt
				Fixed	Share of Worked Lines	
1	2	3	4	5	6	7
	Rs	Rs	Rs	Rs	Rs	Rs
Commercial.						
State Railways worked by the State.						
Aden	14,712	5,758	20,470	11	..	20,459
East Indian	19,80,44,307	17,18,820	19,97,62,927	4,41,508	8,01,481	19,85,17,847
Eastern Bengal	6,95,80,026	—1,22,780	6,94,07,243	1,54,476	16,43,670	6,73,07,121
North-Western	16,28,05,468	—2,26,084	16,26,69,374	6,63,722	1,80,84,373	14,39,21,259
Great Indian Peninsula	14,91,08,319	12,58,758	15,04,57,077	8,16,011	38,06,457	14,58,34,546
Burma	4,87,86,130	20,816	4,88,07,448	94,380	..	4,87,13,168
Total	62,44,69,472	26,55,088	83,11,24,540	24,70,052	2,18,39,961	60,43,14,627
State Railways worked by Companies or by Indian States.						
Assam Bengal	2,24,02,953	—5,017	2,22,97,936	87,369	16,86,461	2,05,21,106
Bengal Nagpur	9,27,80,710	6,08,238	9,33,88,948	1,37,323	1,07,312	9,31,44,288
Bezwada and Phone Kurnool extension	14,61,959	..	14,61,959	..	..	14,61,959
Bombay, Baroda and Central India	12,56,74,339	—15,29,556	12,41,44,783	3,99,389	83,77,497	11,51,07,901
Jodhpur Hyderabad	24,53,415	1,41,403	25,94,818	8,179	1,30,369	24,55,770
Lucknow Bareilly (R & K Railway)	65,30,798	4,427	65,35,203	23,521	28,97,818	36,14,166
Madras and Southern Mahratta	9,76,86,738	2,91,427	9,89,78,163	1,79,070	40,41,883	8,97,51,210
South Indian	6,08,97,986	3,61,164	6,72,59,150	1,46,028	38,57,318	6,32,73,771
Tinnevely Quilon	3,68,92,098	4,89,677	3,73,81,770	1,58,340	1,97,61,126	1,71,32,310
Contribution to Depreciation Fund on account of Company-worked lines and miscellaneous	3,944	..	3,944	..	..	3,944
Total	44,56,84,871	3,61,798	44,90,46,669	11,71,242	1,10,12,999	40,68,32,128
TOTAL COMMERCIAL	1,07,71,64,323	30,16,886	1,08,01,71,209	36,41,294	6,53,82,960	1,01,11,48,155
Strategic.						
North Western	1,58,86,964	..	1,58,86,964	38,162	..	1,54,18,802
Aden	32,627	..	32,627	29	..	32,468
Total Strategic	1,59,19,491	..	1,59,19,491	38,191	..	1,58,81,300
GRAND TOTAL	1,09,80,73,814	30,16,886	1,09,61,00,700	36,79,485	6,53,82,960	1,02,70,23,253

REVENUE RECEIPTS of STATE RAILWAYS for the year 1929-30.

WORKING EXPENSES								Net Revenue Receipts (Column 7 minus 16)	Percentage of Ordinary Working Expenses (column 8) on Receipts (Column 9).
Ordinary Working Expenses.	Repairs and Replacements.	Appropriation to Depreciation Fund.	Suspense.	Total	Deduct Expenditure met from Depreciation fund.	Share of Worked Lines	Total Working Expenses		
8	9	10	11	12	13	14	15	16	17
R	R	R	R	R	R	R	R	R	R
9,31,878	1,50,890	11,010	5,402	10,90,180	1,50,890	.	9,48,290	-9,27,831	6,384.14
10,27,81,501	2,46,74,481	2,21,29,064	-2,96,855	14,92,88,191	2,46,74,481	3,99,402	12,42,14,308	7,43,03,629	51.90
3,90,20,741	62,00,984	56,35,698	1,97,878	5,40,53,301	62,00,984	7,84,370	4,70,69,947	2,02,37,173	56.12
9,86,37,194	1,24,47,097	2,17,32,471	1,09,632	12,80,16,394	1,24,47,097	91,91,667	10,63,77,630	3,75,43,129	57.48
8,61,03,887	1,06,56,294	1,82,55,609	-2,42,191	11,47,79,573	1,06,56,294	21,51,169	10,19,72,122	4,38,62,464	57.72
2,58,24,856	49,73,400	48,28,270	-1,16,983	3,55,09,543	49,73,400	.	3,05,36,143	1,81,77,023	52.93
34,63,06,037	5,91,03,142	7,55,92,122	-2,53,117	48,27,18,188	5,91,03,142	1,25,26,602	41,11,18,440	1,31,96,087	55.42
1,21,74,437	20,82,072	..	- 6,874	1,42,49,885	..	8,49,331	1,34,06,804	71,17,502	54.50
5,75,67,401	2,01,11,867	..	-5,26,683	7,74,52,585	..	2,10,689	7,72,41,902	1,59,02,386	62.05
6,49,102	-2,614	..	..	6,46,488	..	..	6,46,488	8,15,471	44.40
6,69,72,355	96,57,149	..	- 28,400	7,68,01,007	..	49,65,235	7,17,35,862	4,84,32,039	53.29
18,04,243	29,338	..	- 10,078	17,97,303	..	43,795	17,53,738	7,02,082	73.70
20,50,734	3,58,428	..	1,13,385	24,31,547	..	14,76,435	10,55,112	16,54,054	45.48
4,08,98,408	91,95,265	..	7,56,888	5,11,50,561	..	21,69,052	4,89,81,509	4,07,72,701	43.45
3,08,23,969	88,82,923	..	- 1,43,266	3,95,63,636	..	22,10,132	3,73,53,504	2,59,20,270	46.08
1,39,56,801	18,68,214	..	1,12,836	1,59,37,854	..	86,06,509	73,31,285	1,01,01,025	37.83
(b) -40,34,684	(b) 40,34,684	4,62,03,000	..	4,62,03,000	5,68,17,319	..	(a) -1,06,14,319	1,06,18,268	..
22,87,75,760	3,68,17,310	4,62,03,000	2,38,018	32,70,34,106	5,68,17,319	2,01,25,102	24,67,01,665	16,70,40,748	50.78
57,20,81,806	11,50,20,465	12,17,95,122	-15,099	80,97,82,204	11,50,20,465	3,29,51,704	66,00,10,135	35,02,36,830	53.49
1,67,03,878	16,96,849	41,02,749	..	2,25,03,476	16,96,849	..	2,08,06,627	-49,57,825	105.14
81,867	..	..	44,143	76,000	..	..	76,000	-43,502	97.94
1,67,85,785	16,96,849	41,02,749	44,143	2,25,79,476	16,96,849	..	2,08,82,627	-50,01,327	105.13
58,82,17,541	11,76,17,314	12,58,87,871	20,044	83,23,81,770	11,76,17,314	3,29,51,704	68,17,02,762	34,32,35,503	54.24

(a) Shows the net result of contribution to or withdrawal from the Depreciation Fund in respect of State Railways worked by companies.

(b) Expenditure on non-wasting assets and credits on account of released materials are shown in the accounts of Company-managed railways under Renewals and Replacements, but in Government accounts as repairs and maintenance. These items have, therefore, been written back to repairs and maintenance in Government accounts.

B. and BB.—Railway Capital and Revenue Accounts.

No. 27A.—DETAILED ACCOUNT of GROSS REVENUE RECEIPTS, WORKING EXPENSES

This Account is subsidiary to Account No. 27 and shows

Class and name of Railway	GROSS RECEIPTS.									
	Coaching Traffic Earnings.		Goods Traffic Earnings.	Sundry Earnings.	Total Earnings.	Product.		Earnings of State Railway.	Suspense.	Total Receipts.
	Passenger.	Other.				Refunds.	Share of worked lines.			
1	2	3	4	5	6	7	8	9	10	11
R	R	R	R	R	R	R	R	R	R	R
Commercial.										
State Railways worked by the State.										
Aden	8,189	568	7,819	1,341	14,711	11	.	14,701	5,768	20,469
East Indian	6,07,748	80,72,346	12,05,60,016	80,40,887	19,80,44,307	4,41,809	8,02,481	10,07,00,317	17,18,020	10,80,17,087
Eastern Bengal	2,62,88,644	44,43,806	3,72,07,447	16,60,029	0,96,80,028	4,54,478	16,46,620	0,74,20,000	—1,72,760	0,73,07,120
North-Western	6,61,70,183	02,70,653	9,62,45,473	32,47,193	16,26,96,478	6,68,748	1,80,64,873	14,41,47,313	—2,30,004	14,30,21,260
Great Indian Peninsula	4,18,83,084	92,06,166	9,02,65,017	18,73,063	14,01,06,310	8,16,034	39,06,457	14,46,73,428	13,74,768	14,65,74,696
Burma	1,41,10,684	17,69,541	3,16,00,478	11,18,827	4,37,80,670	64,880	...	4,80,93,360	20,810	4,67,13,170
TOTAL	19,71,83,063	3,32,69,293	28,70,70,760	1,08,68,340	63,64,60,483	24,70,083	2,13,38,661	60,10,50,469	20,66,088	60,43,14,627
State Railways worked by Companies or by Indian St. tes.										
Assam Bengal	80,21,043	11,87,752	1,11,70,188	9,85,040	2,22,02,863	87,880	16,88,461	2,05,20,123	—5,017	2,06,24,106
Bengal Nagpur	3,25,40,020	40,18,258	6,48,66,627	13,30,171	9,27,80,710	1,87,943	1,07,312	0,25,20,033	1,00,24,343	9,31,44,288
Berwada and Dhono-Kurnool Extension	3,30,648	68,473	10,67,497	18,541	14,11,079	..	.	11,61,770	.	14,01,039
Bombay, Baroda and Central India	4,25,61,048	70,52,069	7,86,24,837	20,14,033	12,60,74,879	3,89,880	87,77,403	11,10,07,437	—1,20,560	11,61,07,301
Jodhpur Hyderabad	10,48,845	44,688	12,42,753	17,105	24,10,616	8,470	1,30,760	24,14,67	1,41,403	24,66,770
Lucknow Bareilly	2,25,047	3,07,282	85,13,344	2,01,570	65,80,730	28,224	98,07,813	20,10,000	4,127	86,14,160
Madras and Southern Mahratta	3,91,01,029	54,06,398	6,62,63,028	28,66,371	0,86,56,756	1,070	40,44,988	9,04,02,765	2,01,427	6,07,64,310
South Indian	3,01,71,178	23,60,016	3,02,66,149	22,02,046	0,60,97,000	1,48,028	88,37,348	0,40,18,010	3,01,164	6,12,73,774
Tinnevely Quilon	1,76,18,041	16,19,607	1,74,20,180	9,20,690	3,08,92,001	1,88,340	1,07,61,120	1,00,42,033	4,00,077	1,74,32,810
Tirhoot . . . . .	..	..	..	3,964	3,964	..	..	3,914	..	3,914
TOTAL	16,47,13,106	3,88,72,601	26,08,86,616	1,10,13,443	44,86,64,671	11,71,849	4,10,42,999	40,04,70,030	3,01,708	40,68,32,428
TOTAL COMMERCIAL	36,18,61,169	5,60,61,794	64,04,63,506	2,18,78,794	1,07,71,64,323	86,41,894	6,88,88,900	1,00,81,80,069	80,16,666	1,01,11,40,965
Strategic.										
North-Western	60,29,889	12,78,680	86,11,694	1,71,001	1,38,60,664	38,162	..	1,86,43,802	..	1,38,48,802
Aden	14,104	887	19,205	121	22,657	29	..	32,406	..	22,686
TOTAL STRATEGIC	60,42,993	12,74,767	86,30,959	1,71,122	1,60,10,401	38,191	..	1,86,61,800	..	1,68,61,309
GRAND TOTAL	85,76,38,312	5,63,06,561	65,63,91,828	3,20,60,616	1,09,30,71,814	86,79,488	6,89,88,890	1,02,40,11,869	80,16,876	1,02,70,28,255

and NET REVENUE RECEIPTS of STATE RAILWAYS for the year 1929-30.

actual Revenue results in detail of the years' working.

WORKING EXPENSES.											
Administration.	Repairs and Maintenance.	Operation.		Renewals and Replacements.	Appropriation to Depreciation Fund.	Suspense.	Total.	Deduct.		TOTAL.	NET RECEIPTS.
		Fuel.	Other than fuel.					Expenditure met from Depreciation Fund.	Share of worked lines		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.
20,306	0,07,811	1,611	2,053	1,60,690	11,010	5,408	10,93,180	1,80,890	...	9,13,290	-0,97,681
2,02,81,759	3,03,083	1,04,37,700	3,19,18,088	9,40,74,481	2,21,20,084	-2,09,885	14,03,88,191	2,46,74,481	2,99,408	12,42,14,308	7,43,08,629
1,07,06,156	1,32,19,426	87,00,070	1,11,84,100	01,00,944	80,35,108	1,07,798	5,40,56,901	69,00,984	7,84,870	4,70,00,947	2,02,87,173
2,07,23,306	3,04,80,718	1,02,85,078	2,00,47,700	1,21,47,107	2,17,82,471	1,80,632	12,80,10,804	1,84,47,097	21,91,687	10,63,77,630	3,75,43,629
1,02,08,600	2,49,62,210	1,07,04,133	2,07,04,003	1,09,80,204	1,82,56,089	-2,52,101	11,47,79,670	1,06,69,894	21,81,163	10,19,73,122	4,38,03,464
07,41,151	78,31,501	44,02,960	69,85,032	19,78,400	14,25,270	-1,10,932	3,56,00,543	49,73,400	..	3,06,30,143	1,81,77,023
836,01,787	11,06,01,811	5,20,11,470	10,17,07,060	5,61,03,110	756,09,122	-2,33,117	48,27,48,188	6,91,03,168	1,82,96,609	41,11,13,440	19,31,00,007
38,63,889	30,40,884	15,20,791	30,25,028	20,82,072	..	-0,074	1,42,40,838	...	8,49,891	1,84,05,004	71,17,803
1,86,09,060	2,14,81,010	80,07,001	1,79,16,447	2,04,11,607	..	-5,20,853	7,74,82,588	2,10,638	7,74,41,903	1,59,02,266	1,59,02,266
1,71,881	1,68,188	70,541	2,80,882	-2,014	..	..	0,40,468	...	...	0,40,468	8,15,471
1,03,80,637	2,04,00,020	1,17,84,186	1,78,04,704	00,67,149	..	-23,400	7,06,01,007	..	48,66,238	7,17,35,862	4,94,12,089
8,60,034	6,76,830	1,80,001	5,85,028	20,338	..	-40,075	17,07,508	..	48,768	17,58,798	7,02,083
8,27,681	10,23,787	4,60,608	0,81,289	2,68,428	...	1,13,336	34,81,647	14,76,488	19,85,112	16,99,084	16,99,084
08,08,261	1,20,32,235	70,00,109	1,10,07,008	04,05,265	..	7,40,688	5,11,70,861	21,09,089	4,80,81,600	4,07,73,701	4,07,73,701
80,44,718	72,01,341	68,00,077	06,15,230	88,63,071	...	-1,43,268	3,05,18,730	..	22,10,189	2,75,63,504	2,60,20,270
83,60,820	46,07,303	24,30,482	35,70,073	18,04,514	..	1,12,846	1,60,97,854	...	86,06,689	73,81,285	1,01,01,026
...	-40,84,684	...	..	40,84,684	4,03,03,000	...	4,03,03,000	8,69,17,319	...	-1,06,14,819	1,06,16,268
6,00,00,210	6,73,07,218	4,53,16,016	6,44,83,054	6,08,17,310	4,02,03,000	3,38,018	32,70,11,100	5,68,17,829	2,04,94,109	24,97,01,065	16,70,40,743
24,06,71,003	17,60,34,024	4,73,07,133	10,42,61,014	11,50,20,108	19,17,05,123	-15,009	80,07,82,394	11,89,20,495	3,80,81,704	06,00,10,125	85,03,36,620
34,06,806	62,40,879	27,40,000	42,31,794	10,00,468	41,03,749	...	2,25,03,470	16,06,869	...	2,08,06,697	-49,87,628
14,627	5,468	3,873	4,890	...	...	44,143	70,000	...	..	70,000	-43,502
25,15,882	02,50,787	27,41,778	42,30,791	10,00,944	41,02,749	44,143	2,25,78,470	16,06,869	...	2,08,06,697	-50,01,827
14,98,84,085	18,48,63,361	6,00,71,009	17,64,78,037	11,70,17,311	12,84,07,671	29,044	82,23,61,770	11,76,17,814	8,80,81,704	81,17,02,763	84,82,36,508

B. and BB.—Railway Capital and Revenue Accounts.

ACCOUNT No. 27-B.

Statement of Appropriations to and from Railway Depreciation Fund.

1 This account sets forth the amounts received into, and withdrawn from, the Depreciation Fund during the year, and also brings out the balance in this fund at the close of the year.

2 On the separation of Railway from General finances, a Depreciation Fund was started, with effect from the 1st April 1924, to provide for the cost of renewing units of all wasting assets with the exception of formation, fencing and ballast.

3. The Depreciation Fund is credited with an amount equivalent to the total expenditure to the end of the previous year on all the units of each class of asset divided by the number of years assumed as the normal life of that class of asset; provided that no credit shall be given on account of any unit after the period assumed for its normal life has expired. It is debited with the original cost of the unit replaced.

4. On State Railways worked by Companies the allocation of expenditure is determined by the terms of their contracts according to which the entire revenue expenditure on renewals and replacements is booked under Working Expenses. This expenditure consists of—

- (i) Expenditure on wasting assets;
- (ii) Expenditure on non-wasting assets; and
- (iii) Credits for released materials

In Government books (i) is debited to the Depreciation Fund and (ii) and (iii), are transferred to Repairs and Maintenance. The Contribution to the Depreciation Fund is worked out as on State-managed Railways.

No. 27-B.—STATEMENT OF APPROPRIATIONS to and from the RAILWAY DEPRECIATION FUND during and to end of the year 1929-30 and the BALANCE at the commencement and close of the year.

Name of Railway.	BALANCE AT 1st APRIL 1929.		DURING 1929-30		TO END OF 1929-30		BALANCE AT 31st MARCH 1930	
	At Debit.	At Credit.	Receipts.	Withdrawals.	Receipts.	Withdrawals.	At Debit.	At Credit.
COMMERCIAL LINES.								
State Railways worked by the State.								
Aden . . . . .	...	28,402	11,010	1,50,800	1,50,098	2,12,476	1,11,478	2,32,85,388
East Indian . . . . .	...	2,79,03,554	2,21,06,310	2,46,74,481	12,24,76,398	9,72,41,015	..	1,70,98,022
Eastern Bengal . . . . .	...	1,46,61,808	86,35,698	68,00,854	4,74,35,784	3,08,50,762	..	3,18,87,161
North Western . . . . .	...	2,26,51,787	2,17,92,471	1,24,47,097	11,62,14,599	8,43,77,458	..	53,38,092
Great Indian Peninsula	22,60,323	...	1,82,55,609	1,06,56,394	9,40,13,747	8,86,50,755	1,45,130	63,956
Burma . . . . .	...	...	48,28,270	49,73,400	48,28,270	49,73,400	..	7,96,78,514
Tamangar Workshops . . . . .	...	...	66,998(2)	1,000	66,998	1,000	2,56,609	2,50,42,065
Total	22,60,323	6,50,45,051	7,65,86,354	5,91,04,146	38,52,12,782	30,55,93,846	2,56,609	11,40,16,212
State Railways worked by Companies or by Indian States.								
Contribution to Depreciation Fund on account of Company-worked Lines.	...	4,56,56,987	4,62,03,000	5,68,17,319	27,07,83,020	29,57,40,852	..	..
Total Commercial	22,60,323	11,07,02,038	12,18,39,354	11,59,21,465	65,69,95,802	54,10,96,198	2,56,609	..
STRATEGIC LINES.								
State Railways worked by the State.								
North Western . . . . .	...	58,54,916	41,02,749	16,98,849	2,27,45,403	1,46,84,887	..	80,60,816
Grand Total	22,60,323	11,65,56,954	12,59,42,103	11,76,18,314	67,87,41,205	55,68,20,785	2,56,609	12,20,77,028

(e) Transactions relating to Depreciation in respect of Tamangar workshop are adjusted in the Capital Accounts. The receipts during the year include Rs. 2,754 relating to 1928-29 transferred from the East Indian Railway.

ACCOUNT No. 27-C.

Statement of Appropriations to and from the Railway Reserve Fund.

This account sets forth the amounts received into, and withdrawn from, the Reserve Fund during the year, and also brings out the balance in this fund at the close of the year.

2. The receipts in the Railway Reserve Fund are obtained in the manner explained in the Notes to Account No. 24-A. Amounts may be withdrawn from the Railway Reserve to secure the payment of the annual contribution to General Revenues; to provide, if necessary, for arrears of depreciation and for writing down and writing off of capital; and to strengthen the financial position of Railways in order that the services rendered to the public may be improved and rates and fares may be reduced.

3. The Railway Reserve may also be used for temporary borrowings for the purpose of meeting expenditure for which there is no provision or insufficient provision in the revenue budget estimate, subject to the obligation to make repayment of such borrowings out of the revenue budgets of subsequent years.

Reserve Fund Investment Account.

Pending utilisation for the purposes for which the Reserve Fund has been created, a part of the amount standing at credit of the Reserve Fund has been invested in securities of Branch Line Companies, the balance remaining in deposit with the Central Government. The actual amounts so utilised are shown separately in Account No. 27-C. The amounts expended in the purchase of securities have been taken to a separate head 'Reserve Fund Investment Account', while the interest accruing from the investment has been credited to the Railway Revenues (See Account No. 31).

27.C.—STATEMENT showing the APPROPRIATIONS to and from the RESERVE FUND during the year 1929-30, the INVESTMENT from the FUND during the year and the BALANCE at CREDIT of the FUND at the commencement and at the close of the year.

	Balance, 1st April 1929.	TRANSACTIONS DURING 1929-30.			Balance, 31st March 1930
		Appropriation from Revenue, <i>vide</i> Account No. 24.	Withdrawal from the Fund to secure payment of annual contribution to General Revenues, <i>vide</i> Account No. 24 A.	Investments.	
Reserve Fund	R 17,95,63,645	R ..	R 2,08,21,706	R ..	R 15,87,41,939
Reserve Fund Investment Account	46,80,335 (a)	..	..	..	46,80,335
TOTAL	18,42,43,980	..	2,08,21,706	..	16,84,22,274

(a) The face value of Railway shares, etc., held in the Reserve Fund Investment account was Rs. 50,51,200

ACCOUNT No. 28.

Account of Interest Charges chargeable against the Net Revenue Receipts of State Railways for the year 1929-30.

This is a statement of the liability for interest, etc., on the entire capital at charge of Railways. It shows:—

- (1) The interest on debt, *i.e.*, on specific loans raised by the Government of India or the Secretary of State, and on the outlay that has been met from non-specific debt or from Revenue or from other sources.

- (2) The interest on Share Capital and Debentures contributed by the Working Companies.

2. Details of the interest on specific loans and on Annuity payments will be found in a subsidiary Statement No. 28-A

3. The principal item in the statement is the interest on non-specific debt. As (except in the case of a certain amount of specific railway debt) no distinction is made in the accounts between loans raised for railway purposes and for the ordinary requirements of Government, the interest chargeable to railways in respect of outlay that has been met from general borrowings and other resources (including the Revenue resources) of Government is calculated with reference to the rate of interest paid by Government on its borrowings as a whole. Since 1917, Government has had to pay a higher rate of interest on its borrowings than in previous years, and the interest on the non-specific portion of the railway debt, therefore consists of (a) interest on all capital expenditure to end of 1916-17 at the average rate paid on borrowings to the end of that year (this rate has been fixed at 5.3252 per cent. in perpetuity), and (b) interest on all capital expenditure in subsequent years at the average rate paid on the total borrowings of the subsequent period. The method of calculation to be adopted in future is under consideration.

4. On the separation of Railway from General finances in 1924-25, the Railway Capital Account was permanently debited with the balance on 31st March 1924 of the capital liability involved in the purchase of Railways which is being redeemed through Annuities and Sinking Funds. As a consequence of this arrangement, the Railway Revenue Account is charged with the full interest in respect of the liability outstanding on 31st March 1924, which is included in this account under "Interest on Sterling Debt", and the balance required to make up the total Annuity payments and the Sinking Fund charges is borne by General Revenues.

5. As an exception to this arrangement, the charges for the Discount Sinking Fund for the Oudh and Rohilkhand Railway, created for the redemption of debt incurred in excess of the money raised for the purchase of the Railway, are still debitable to the Railway Revenue Account, and are included in this account along with the interest payments under "Interest on Sterling Debt"

No. 28.—ACCOUNT of TOTAL INTEREST CHARGES chargeable against NET REVENUE RECEIPTS OF STATE RAILWAYS FOR THE YEAR 1929-30.

Class and name of Railway	Interest on Sinking Debt (a)	INTEREST ON CAPITAL CONTRIBUTED BY COMPANIES.			Total	Converted into rupees at average rate of exchange	Interest on Capital provided by Government. (c)	Interest on Rupee Debt (d)	Grand Total.
		On Share Capital.	On Debenture and Debiture Stock.	Total					
Central Government	£	£	£	£	£	Rs	Rs	Rs	Rs
State Railways worked by the State—									
Aden . . . . .	...	...	...	...	...	...	37,010	...	37,040
New Capital Railway Works, Delhi.	...	...	...	...	...	...	3,08,512	...	3,08,512
East Indian (including South Bihar).	2,066,016	...	...	...	2,066,016	2,77,80,709	3,02,41,767	1,01,736	5,81,73,302
Eastern Bengal	124,553	...	...	...	124,553	16,71,800	1,70,11,783	...	1,86,83,585
Great Indian Peninsula	983,547	...	...	...	983,547	1,32,26,906	2,98,08,567	...	4,50,95,473
(including Indian Midland)	...	...	...	...	...	...	...	...	...
North Western Railway Collieries	355,639	...	...	...	355,639	47,81,766	3,87,53,752	...	4,25,35,518
Burma	37,499	...	...	...	37,499	5,03,050	4,60,679	...	4,60,679
TOTAL	3,507,254	...	...	...	3,537,254	4,70,24,321	13,21,85,251	1,01,736	18,03,00,308
State Railways worked by Companies or Indian States—									
Assam Bengal . . . . .	...	45,000	86,545	81,545	81,515	10,57,287	75,00,989	...	85,88,269
Bengal Nagpur . . . . .	...	105,000	189,530	294,536	294,536	39,27,141	2,82,80,151	...	4,22,12,292
Bezwada (including Dhane Kurnool)	...	...	...	...	...	...	1,84,932	...	1,84,932
Bombay, Baroda and Central India.	385,084	60,000	84,998	94,998	480,082	64,81,492	1,06,72,774	7,50,000	2,69,04,266
Jodhpur (British Section).	...	...	...	...	...	...	4,53,546	...	3,53,546
Lucknow Bareilly (R. & K.)	...	(b) 27,247	27,247	27,247	27,247	3,35,571	5,87,109	...	9,22,740
Madras and Southern Mahratta.	362,194	175,000	158,050	333,050	605,241	92,09,914	1,34,26,755	...	2,26,96,669
South Indian	146,635	85,000	112,480	147,480	291,115	39,21,586	1,16,52,879	...	1,55,74,416
Coonor Ootacamund . . . . .	...	...	...	...	...	...	1,82,756	...	1,82,756
Tinnevely Quilon (British Section).	...	...	...	...	...	...	6,776	...	6,776
Tinnevely Quilon (Indian State Section).	...	...	...	...	...	...	1,08,029	...	1,08,029
Tihoat (Bengal and North Western).	...	...	(c) 36,275	36,275	36,275	4,83,664	38,98,713	...	33,82,377
TOTAL	803,913	420,000	505,131	1,015,131	1,909,014	2,55,06,585	8,43,12,469	7,50,000	11,11,59,054
Miscellaneous items—									
Abandoned Projects . . . . .	...	...	...	...	...	...	1,07,284	...	1,07,284
Miscellaneous . . . . .	...	...	...	...	...	(e) 1,89,517	13,89,860	...	18,29,377
Deduct— Interest during construction charged to capital of the Bengal Nagpur, Bombay, Baroda and Central India and South Indian Railways	...	...	...	...	...	...	24,95,089	...	24,95,089
" —Interest during period of construction charged to other Government Departments . . . . .	...	...	...	...	...	...	14,543	...	14,543
TOTAL COMMERCIAL	1,461,167	420,000	505,131	1,015,131	5,176,298	7,36,19,423	21,60,35,232	9,41,736	29,05,96,391
Strategic—									
North Western . . . . .	...	...	...	...	...	...	1,15,48,276	...	1,15,48,286
Frontier Railway Reserve . . . . .	...	...	...	...	...	...	4,24,774	...	4,24,784
Cambelly Railway Reserve . . . . .	...	...	...	...	...	...	43,555	...	43,555
Hindubagh Fort Sandeman . . . . .	...	...	...	...	...	...	99,505	...	99,505
Zhob Valley Extension . . . . .	...	...	...	...	...	...	2,72,863	...	2,72,863
Khyber . . . . .	...	...	...	...	...	...	16,22,850	...	16,22,850
TOTAL STRATEGIC	...	...	...	...	...	...	1,40,09,273	...	1,40,09,273
TOTAL CENTRAL GOVERNMENT	4,461,167	420,000	505,131	1,015,131	5,476,298	7,36,19,423	23,00,14,505	9,11,736	30,46,05,004
Provincial Railways—									
Government of United Provinces—Distillery Siding (Reserved)	...	...	...	...	...	...	7,715	...	7,715
Government of Assam—Jorhat—(RESERVED)	...	...	...	...	...	...	48,274	...	48,274
TOTAL PROVINCIAL GOVERNMENTS	...	...	...	...	...	...	55,989	...	55,989
GRAND TOTAL	1,461,167	420,000	505,131	1,015,131	5,476,298	7,36,19,423	23,01,00,494	9,41,736	30,46,61,753

(a) Interest.	England.	England (sinking converted into rupees at 2 1/2 = Rs. 15).	Exchange.	India.	Grand Total.	Central Government.	Provincial Government.
On Sinking Debt	Rs. 4,461,167	Rs. 5,04,92,751	Rs. 4,43,140	Rs. 9,41,736	Rs. 9,46,07,118	Rs. 9,46,07,118	Rs. 55,989
On Non-Sinking Debt	Rs. 8,611,451	Rs. 4,71,81,005	Rs. 2,61,683	Rs. 18,23,24,917	Rs. 23,01,00,494	Rs. 23,01,00,494	...
	Rs. 5,072,012	Rs. 10,09,08,396	Rs. 7,94,721	Rs. 18,31,04,645	Rs. 29,09,07,010	Rs. 29,09,17,911	Rs. 55,989

(a) Represents interest on the State share of joint debenture stock and on capital overdrafts provided by the company.

(b) Includes £1.75 representing appropriation from revenue to the Discount Sinking Fund set up for the redemption of discount on the 5 per cent. Debenture Stock (State portion).

(c) Differs from corresponding amount credited under "Interest on Ordinary Debt" by Rs. 14,543 representing interest on capital works during the period of construction debited in other Government Departments.

(d) Represents exchanges in respect of interest on Capital contributed by Companies and of interest on debt in respect of company worked railways adjusted in the books of the Controller of Railway Accounts.

B. and EB.—Railway Capital and Revenue Accounts.

STATEMENT No. 28-A.

*Statement of Interest chargeable against the Net Revenue Receipts for
1929-30*

This statement furnishes details of the interest on specific loans, on non-specific debt and on the liability incurred in the purchase of Railways remaining unredeemed by annuities to end of 1923-24. The totals for each Railway under the several headings will be found in the main Account No. 28.

No. 28-A.—STATEMENT OF INTEREST, ANNUITIES, ETC., OF PURCHASED RAILWAYS chargeable against the NET REVENUE RECEIPTS for 1929-30.

Class of charges.	Eastern Bengal (including Bengal Central Railway.)	North-Western.	Bombay, Baroda and Central India	*East Indian (including Outh and Rohilkhand Railway)	Great Indian Peninsula.	Madras and Southern Mahratta.	South Indian.
	2	3	4	5	6	7	8
Sterling Interest.	£	£	£	£	£	£	£
On Railway Debenture Stock	13,948	...	..	707,088	230,555	...	19,125
On India 5½ per cent. Stock	—1,318	—11,509	...	—19,907	..	...	...
On India 4½ per cent. Stock . . . . .	...	...	...	—192	...	..	...
On India 3½ per cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	14,051	112,135	58,835	255,580	18,865	31,315	...
On India 3 per cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	13,464	—15,261	326,449	200,679	97,897	...	119,887
On India 2½ per cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—283	—2,483	...	6,963	...	...	7,623
Discount Sinking Fund in redemption of Debt incurred in excess of money raised. . . . .	...	...	...	8,772	...	...	...
On unredeemed Annuity Capital outstanding on 31st March 1924	84,693	272,762	...	817,083	636,730	330,879	...
TOTAL INTEREST ON STERLING DEBT	124,553	355,639	385,084	2,066,016	983,547	362,194	146,695
INTEREST ON CAPITAL CONTRIBUTED BY COMPANIES . . . . .	...	...	64,908	...	...	333,050	147,480
TOTAL £	124,553	355,639	480,092	2,066,016	983,547	695,244	294,115
Converted into Rupees at average rates of exchange	₹ 16,71,800	₹ 47,81,766	₹ 64,81,492	₹ 2,77,39,799	₹ 1,32,26,906	₹ 92,69,914	₹ 39,21,536
Interest on Rupee Debt.							
On India 3½ per cent. Rupee debt . . . . .	...	...	...	3,736	...	...	...
On India 4 per cent. Rampur Loan . . . . .	...	...	...	1,88,000	...	...	...
On India 4 and 4½ per cent. Holkar and Scindia Loans . . . . .	...	...	7,50,000	...	...	...	...
...	...	...	7,50,000	1,91,786	...	...	...
Interest at 3-3232 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1916-17 and at 5-31 per cent. on outlay since 1916-17 to end of 1928-29 plus half the outlay of the year	1,70,11,785	5,31,61,537	1,98,72,774	3,02,41,767	3,98,68,567	1,34,26,755	1,16,52,879
TOTAL INTEREST BROUGHT TO ACCOUNT IN INDIA	1,70,11,785	5,31,61,537	2,04,22,774	2,04,83,503	3,98,68,567	1,34,26,755	1,16,52,879
GRAND TOTAL Rs	1,86,53,585	5,79,43,308	2,60,04,266	5,51,73,302	4,30,95,473	2,26,06,669	1,55,74,416
			(a)				
(a) Commercial Strategic					₹ 4,39,34,030		
					₹ 1,40,09,273		
					Total		
					₹ 5,79,43,308		

Commercial includes also interest on New Capital Railway Works, Delhi, shown separately in Account No. 28.

* Sinking Funds were established in connection with these Railways to redeem India 3½ and 3 per cent. stock issued in lieu of Annuity or Debenture Stock. These funds have been applied to the purchase of India stock of the denomination offering the best yield. The minus figures represent the interest on India 5½ and 2½ per cent. stock so purchased, and on India 3 per cent. stock purchased in excess of the amount issued.

The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per cent. stock issued in connection with the purchase of the Oudh and Rohilkhand Railway, has been partly applied to the redemption of India 5½, 4½ and 3½ per cent. Stock instead of India 3 per cent. Stock.

B. and BB.—Railway Capital and Revenue Accounts.

* * *

No. 29.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDISED RAILWAYS (Government share of SURPLUS PROFITS and REPAYMENT of ADVANCES of INTEREST) credited to CENTRAL AND PROVINCIAL FUNDS during the year 1929-30.

This account sets forth the receipts from certain subsidised Railways in which Government has no capital interest, see paragraphs 4—6 of the General Note, pages 142 and 143, and the subsidy, if any, received from Local Governments in respect of their guarantee against loss of working of Branch Lines, see paragraph 7 of the General Note, page 143.

	R
Central Government.	
Government Share of Surplus Profits—	
Central Provinces (Great Indian Peninsula)	1,15,754
Dhoul-Baramati (Do.)	13,763
Robilkhund and Kumaon	1,47,704
East Indian	1,41,080
Sara-Sirajganj (Eastern Bengal)	35,864
Khulna-Bagerhat (Do.)	9,161
Sialkot Narowal (North-Western)	43,696
Southern Punjab (Do.)	44,35,673
Amritsar Patti Kasur (Do.)	1,26,444
Travancore (South Indian)	19,301
Jodhpur Hyderabad	38
Total Surplus Profits	51,38,473
Sale of Land—	
Bengal and North-Western	2,598
Tinnevely Tiruchendur	200
Total Sale of Land	2,798
Guarantee—	
Received from Madras Government in fulfilment of guarantee	2,39,000
Received from Burma Government in fulfilment of guarantee	4,90,467
TOTAL CENTRAL GOVERNMENT	58,70,738
Provincial Governments.	
Subsidy—	
Government share of surplus profits of Darjeeling Himalayan (Government of Bengal).	1,19,063
Shahdana Saharanpur Light (Government of United Provinces)	1,84,922
Total	3,03,985
GRAND TOTAL	61,74,722
India	15,41,345
England	46,01,616
Exchange	31,761

No. 30.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDISED RAILWAYS (LAND, SUBSIDY, and ADVANCES of INTEREST) debited to CENTRAL AND PROVINCIAL FUNDS during the year 1929-30.

This account sets forth the expenditure on certain Subsidised Railways in which Government has no capital interest, see paragraphs 4—6 of General Note, pages 142 and 143.

Central Government.		R
Land—		
Bengal Nagpur Railway—		
Parlakinedi-Gunupur		8
Bengal and North-Western Railway		11,224
Bombay, Baroda and Central India Railway—		
Guzerat		466
Pandharpur-Miraj extension		465
Pandharpur-Lonand extension		42,416
Eastern Bengal Railway—		
Kalighat Falta		1,472
Bengal Doonars		1,155
East Indian Railway—		
Hardwar-Dubna		—610
Ahmadpur Katwa		282
North Western Railway—		
Sirhind Rupar		28,229
Hoshiarpur-Doab (Phagwara Rahon Railway)		98
South Indian Railway—		
Tinnevely-Tiruchendur		291
Podanur-Pollachi		831
Assam Bengal—		
Mymensingh Bhiarab Bazar		197
Rohilkund and Kumaon Railway—		
Bareilly-Saron Section including Saron Kashganj Branch		69
Moradabad Ramnagar Extension		9,143
Great Indian Peninsula—		
Pachora-Jamner		1,811
Total Land		97,547
Subsidy—		
Bombay, Baroda and Central India Railway—		
Guzerat		1,04,497
East Indian Railway—		
Bankura-Damodar River		1,97,427
Bengal Provincial (Dashghara Jamalpurgunj Branch)		1,939
Rohilkund and Kumaon Railway—		
Rohilkund and Kumaon Railway for waiving claim for supply of wood		5,000
Great Indian Peninsula—		
Pachora-Jamner		32,789
Total Subsidy		3,41,652
TOTAL CENTRAL GOVERNMENT		4,39,199
Provincial Governments (Reserved).		
Subsidy—		
Kutakhal Lalabazar Railway (Government of Assam)		8,911
Rohilkund and Kumaon Railway for waiving claim for supply of wood fuel (Government of United Provinces)		5,000
Total Provincial Governments		13,911
GRAND TOTAL		4,53,110

No. 31.—ACCOUNT of MISCELLANEOUS RAILWAY RECEIPTS for the year 1929-30.

This Account sets forth the interest accruing on the balances of the Railway Depreciation and Reserve Funds and other miscellaneous receipts which cannot be allocated to specific Railways.

	R
Central Government.	
COMMERCIAL.	
Interest on balance of Reserve Fund	74,44,377
Interest on balance of Depreciation Fund	50,13,080
Interest and dividends on securities purchased from the Reserve Fund Account .	4,15,704
Miscellaneous Receipts	17,80,604
Total Commercial .	1,46,08,605
STRATEGIC.	
Interest on balances of Depreciation Fund	3,08,604
Total Strategic .	3,08,604
GRAND TOTAL .	1,49,12,409

No. 31-A.—ACCOUNT OF MISCELLANEOUS RAILWAY EXPENDITURE for the year 1929-30

This account sets forth the expenditure incurred by Government on certain items which cannot be allocated to specific Railways, such as outlay on surveys which, when the line is constructed at some future date, will be transferred to the capital account of the Railway; and the net cost of the control exercised by Government over Companies through the Railway Board, the Controller of Railway Accounts, the Director of Railway Audit, the Government Inspectors of Railways and the Government Examiners of Railway Accounts, as reduced by recoveries made from the Companies in respect of these.

Central Government.		R
COMMERCIAL.		
<i>Railway Board.</i>		
Office of the Railway Board—Pay, allowances and contingencies		10,65,463
<i>Inspection.</i>		
Offices of the Government Inspectors of Railways—Pay, allowances and contingencies .		4,71,414
<i>Audit.</i>		
Office of late Accountant General, Railways		27,609
Office of Director, Railway Audit		2,10,510
Government Examiners of Railway Accounts and their establishments		2,91,898
Chief Auditor, East Indian Railway		2,87,771
Chief Auditor, North-Western Railway		2,24,505
Chief Auditor, Railway Clearing Accounts Office		1,55,110
Chief Auditor, Great Indian Peninsula Railway		81,209
Audit Officer, Railway Collieries		3,499
Audit Officer, Burma Railways		89,177
Total Audit .		13,71,388
<i>Miscellaneous Establishments.</i>		
Office of the Controller of Railway Accounts		2,57,938
Railway Rates Advisory Committee		1,56,473
Committee for fixing Seniority in the Clearing Accounts Office		4,442
Central Standard Office		63,639
Track Sub-Committee		100
Carriage and Wagon Standardisation Committee		34,061
Bridge Sub-Committee		1,230
Automatic Centre Buffer Coupler Committee		8,476
Timber Advisory Committee		40,641
Standardisation Drawing Office		21,110
Technical Office		1,09,530
Special Staff in connection with the preparation of History of Services and to give effect to the re-organisation proposal of the superior cadre of State-Managed Railways .		12,817
Surplus Establishment		3,88,636
Training Reserve		8,957
Locomotive Standardisation Committee		2,621
Establishment for weeding of records		15,294
Special officers to consider and report on the method of construction of new lines by Railway Administrations		2,627
Investigation in connection with the preparation of standard designs for Rolling Stock .		80,942
Total Miscellaneous Establishments .		11,59,554
Carried over .		46,67,719

No. 31-A.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the year 1929-30
—concl'd.

	Brought forward	R 40,67,719
Central Government—concl'd.		
<i>Miscellaneous charges.</i>		
Central Clearing Institution		32,277
Calcutta Tube Railway		10,006
Mining Engineer		18,372
Pensionary charges		6,47,677
Controller of Railway Accounts' Auxiliary Accounts		2,00,205
Purchase of Arakan Light Railway		500
Railway Clearing Accounts Office		4,529
Chief Publicity Office		—170
Training School for accountants in Calcutta		62,808
Special officers and staff for the preparation of Traffic Rates Registers for the North-Western, East Indian, and Great Indian Peninsula Railways		51,844
Special office to consider and report on the scheme for the electrification of suburban railways in Calcutta		2,161
Other charges		1,04,195
Suspense		73,740
<i>Deduct:—</i> Contribution for Government Supervision, Audit and Control recoverable from Companies—		
Assam Bengal	90,570	
Bengal Nagpur	2,57,504	
Bengal and North Western	86,172	
Bombay, Baroda and Central India	2,98,938	
Madras and Southern Mahratta	2,38,823	
Rohilkund and Kumaon	22,994	
South Indian	1,89,441	11,84,442
	Total Miscellaneous Charges	24,702
Surveys		6,69,537
	Total Commercial	53,91,058
<i>Strategic.</i>		
Surveys		49,864
Provincial Governments (Reserved)—	Total Central Government	54,11,822
Government of Assam.—		
Miscellaneous charges		2,197
	Total Provincial Governments	2,197
	Grand Total	54,14,019
	India	40,05,184
	England	13,97,927

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Section C. & CC.—Irrigation, Navigation, Embankment and Drainage Works.

Capital and Revenue Accounts.

Capital Account	Charged to Revenue	Rs. 24,11,486	Revenue Account	Receipts	Rs. 7,96,32,327
	Not charged to Revenue	Rs. 6,57,68,887		Expenditure	Rs. 6,08,12,168

MAJOR HEAD AND SECTIONS	Number of Account.	Detail of Account.	Page	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
General	32	Statement of general results of Irrigation, Navigation, Embankment and Drainage Works—Net gain	191	1,88,20,169	R	
	33	Statement of Financial results of Irrigation, etc., works for which Capital Accounts are kept	102 to 215			
	34	Construction of Irrigation, Navigation, Embankment and Drainage Works.— Amount charged to Revenue	220			24,11,456
		„ not charged to Revenue	229			6,57,68,887
Construction of Irrigation, Navigation, Embankment and Drainage Works	34A	Summary of Capital Expenditure on Irrigation, Navigation, Embankment and Drainage Works	230			
		Total . . . . .			...	6,91,80,373
		Direct Receipts—				
	35	Abstract Account	231		7,59,78,120	...
Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.	35A.	Detailed Account	244	7,59,78,120	...	...
		Deduct—Working Expenses—				
	36	Abstract Account	245		5,70,97,436	...
	36A.	Detailed Account	250	5,70,97,433	...	...
		NET RECEIPTS				
	33	Land Revenue due to Irrigation	214 and 215		1,88,80 84	...
	33	Interest on Capital			4,79,52,509	...
		Receipts—				
Irrigation, etc., Works for which no Capital Accounts are kept.	37	Abstract Account	260		1,27,99,184	...
	37A.	Detailed Account	261	1,27,99,184	...	...
	39	Other Revenue Expenditure financed from Ordinary Revenues	263		...	1,20,63,193
		Other Revenue Expenditure financed from Famine Relief Fund	263		...	17,08 294
		Total . . . . .	...		7,96,32,827	6,08,12,168

C. and CC.—Irrigation, etc.

Sections C. & CC.—Irrigation, Navigation, Embankment and Drainage Works.

Capital and Revenue Accounts.

The term Drainage Works covers all projects for the relief of water-logging not directly connected with any particular irrigation system, whether for agricultural or anti-malarial purposes or both. Waterways and embankments are included under this head as being more akin to Irrigation than to Civil Works.

2. For the purpose of accounts, Irrigation works are divided into two main categories, those for which it is both desirable and possible to maintain accounts on a *quasi*-commercial basis and those for which it is either impossible or unnecessary to maintain such accounts, either because they produce little or no revenue or because, owing to their restricted size, it is not worth while examining the returns yielded by each individual work. The first essential for a *quasi*-commercial account is the maintenance of a capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined. The first broad distinction is therefore between works for which capital accounts are kept and those for which such accounts are not kept.

3. Works for which capital accounts are kept are further sub-divided into (a) works which are productive and (b) those which are unproductive. Productive Works are works of a remunerative character which are expected to yield, on the expiry of ten years after the date of closure of the construction estimate, a direct return on the capital invested in their construction calculated at 4 per cent. in the case of works sanctioned before the 1st April 1919, at 5 per cent. in the case of those sanctioned between the 1st April 1919 and the 1st August 1921, and at 6 per cent. in the case of works sanctioned after the last mentioned date. Those works which are not expected to yield the required return are classed as unproductive. The classification between productive and unproductive works is, however, dependent on the results of three consecutive years. Thus, if a productive work fails in three successive years to return the prescribed percentage, it is transferred to the unproductive class, and, conversely, an unproductive work may be transferred to the productive class if it succeeds for three consecutive years in satisfying the criterion of productivity. In determining the productivity of an old work developed by Government, the capital expended by Government alone is regarded as the capital at charge on which interest is chargeable.

4. The transactions relating to Irrigation works are exhibited in the accounts as follows:—

- (1) All capital expenditure upon works for which capital accounts are kept is recorded in the first instance under a single major head outside the revenue account, the head being divided so as to show (a) Irrigation and (b) Navigation, Embankment and Drainage Works, each of these divisions being again sub-divided so as to show in separate sub-divisions the capital expenditure on (i) Productive and (ii) Unproductive works. From the *total* expenditure recorded under this head lump deductions are made of the amounts financed from (i) Ordinary Revenues and (ii) the Famine Relief Fund, which has replaced the old Famine Insurance Fund, with effect from the year 1928-29. The result is that the net total finally recorded under this head represents that portion of the expenditure on the construction of works for which capital accounts are kept which is financed outside the revenue account. Resources outside the revenue account take the form of loans, accumulated cash balances of previous years, the revenue surplus of the year in question after all expenditure chargeable to revenue has been met and certain other sources of income not classed as revenue. The capital expenditure incurred upon individual projects and the different sources from which the *total* expenditure on all projects is financed are set forth in Account No.

34 It will be noticed that the distribution of capital outlay between expenditure charged to revenue and expenditure not so charged, which is made in Account No. 34-A, differs considerably from the corresponding distribution at the end of Account No. 34. The reason for this is that a sum of Rs. 17,22,18,089 in all was, prior to 1920-21, expended from the revenues of the Central Government upon the construction of irrigation works in the provinces. In Account No. 34-A, which makes no distinction between Central and Provincial expenditure, this outlay is properly treated as expenditure from revenue. When the reformed constitution was introduced in 1920-21, Devolution Rule 24 provided that all sums so expended should be treated as advances made by the Central Government to the Provincial Governments. From the point of view of the latter, therefore, the works were constructed, not out of revenue, but out of borrowed funds. It follows that in Account No. 34, in which Central and Provincial outlay are separately exhibited, this expenditure should properly be shewn as expenditure not charged to revenue. This was done for the first time in the accounts for 1926-27.

(2) The revenue transactions of works for which capital accounts are kept consist of—

(a) Gross Receipts, including the portion of Land Revenue due to Irrigation (Account No. 33),

(b) Working Expenses and Maintenance (Accounts Nos. 33 and 36), and

(c) Interest on Capital at Charge (Account No. 33).

The working expenses of works for which capital accounts are kept, which formerly constituted an expenditure head, are shown as a *deduct* entry under Revenue.

(3) Works for which no capital accounts are kept, which may appropriately be described as non-commercial works, fall under two main divisions:—

(i) Works for which revenue accounts only are kept.

(ii) Works for which neither capital nor revenue accounts are kept.

The first division formerly comprised a number of old indigenous works, many of them of considerable magnitude, which had from time to time been taken over by the Government. The original cost of these works not being known, no capital account of them was kept but, as they were too large or important to be lumped together with others, separate revenue accounts of them were maintained. The ruling cited in paragraph 3 above that, for the purpose of determining the productivity of such works, the capital expended by the Government shall be regarded as the capital value of the work has, however, materially altered the position. This class of works has now practically disappeared.

The second division is designed for the reception of the expenditure upon a very large number of works, which, while collectively of great importance, are individually too small to make it worth while to maintain separate accounts for each.

Besides the above, there is another class of expenditure which is charged against the head "Works for which no capital accounts are kept." This is miscellaneous expenditure on surveys of new irrigation projects, etc., for which a separate division has been provided under the title "Miscellaneous Expenditure". The pensionary charges of the Irrigation Department were previously included under this head, but from the accounts for 1926-27 these charges are being debited to the respective Irrigation heads of account; except in Bihar and Orissa and in the Central Provinces, where the change of classification was introduced for the first time in the accounts for 1927-28.

C. and CC. -Irrigation, etc.

The receipts and expenditure connected with works for which no capital accounts are kept are exhibited in Accounts Nos. 37 and 38. Previous expenditure on these works was in most cases financed partly from ordinary revenues and partly from the Famine Insurance Grants or Funds. Under the new rules governing the use of the Famine Relief Funds, those Funds are now rarely used to finance irrigation works.

5. The main scheme of the accounts as exhibited in the Finance and Revenue Accounts is designed to show :—

- (a) A summary of the general results of Irrigation, Navigation, Embankment and Drainage Works and the net gain or loss to Government (Account No. 32).
- (b) The capital at charge of each project for which capital accounts are kept (Account No. 33).
- (c) Net receipts of such projects, comprising the gross receipts less the expenses of working (Account No. 33).
- (d) Percentage of (c) on (b) (Account No. 33).
- (e) Interest on Capital at Charge (Account No. 33).
- (f) Receipts and expenditure of works for which no capital account are kept (Accounts Nos. 37 and 38).

6. It has been decided that when a Local Government, owing to the fact that loan funds are not available, devotes its general revenues to an object upon which outlay may, under the Local Government (Borrowing) Rules, be met from loans, it will be open to that Local Government to include in the objects for which it may raise a subsequent loan the repayment to general revenues of the amount already expended from them. The reason for this provision is clear; it is undesirable that Local Governments should be forced into the market at an inopportune time merely to protect their general revenues from being charged with expenditure of a nature which they are not primarily intended to meet. If, therefore, there were in any year a debit to the revenue major head of an amount representing capital expenditure met from general revenues, and the Local Government raised a sufficient amount of loan in a subsequent year, it would be permissible for it to utilize part of this loan in recouping the capital expenditure met from general revenues in the previous year. The amount would then be transferred to the capital from the revenue head of account by *add and deduct* entries in Account No. 34. This principle was applied in the accounts for 1922-23 by the Government of Bengal.

No. 32.—STATEMENT showing the GENERAL RESULTS of IRRIGATION, NAVIGATION,

	No of Item	CENTRAL GOVERNMENT					PROVINCIAL			
		Baluchistan.	North-West Frontier Province.	Delhi Province.	Rajputana	Other Items	Total.	Government of Madras	Government of Bombay	Government of Bengal.
		R	R	R	R	R	R	R	R	R
Works for which Capital Accounts are kept.										
I—Gross Receipts—										
Direct Receipts	1	55,000	18,29,506	...	22,407	...	10,07,123	6,68,072	34,10,547	11,51,966
Land Revenue due to Irrigation.	2	.	1,67,351	..	95,816	..	2,63,080	1,37,36,850	59,51,226	...
Total	.	55,000	19,96,820	..	1,18,203	...	21,70,203	1,11,05,531	93,61,773	11,51,966
Deduct—Working Expenses.	3	34,130	10,53,491	..	58,429	12	11,76,062	32,67,178	63,97,042	17,21,160
Net Receipts	4	20,900	9,43,329	..	20,864	—12	9,94,141	91,38,353	29,64,731	—5,72,494
II—Interest on Capital.										
	5	1,23,143	9,91,485	...	1,11,148	...	12,31,726	60,26,815	78,05,632	16,21,008
III—Net Revenue										
	6	—1,02,168	—51,103	...	—84,224	—12	—2,37,585	31,11,508	—18,10,901	—23,95,502
Works for which no Capital Accounts are kept.										
IV—Revenue										
	7	709	1,238	19	...	4	2,060	97,23,856	17,16,501	2,99,836
V—Expenditure (a)										
	8	1,81,307	5,11,338	2,104	6,543	9,07,731	16,00,178	52,67,904	34,20,723	11,01,052
VI—Net Expenditure										
	9	1,80,568	5,10,102	2,175	6,543	9,07,727	16,07,113	—44,68,932	17,04,222	11,01,166
Capital Outlay.										
During the year	10	1,03,577	3,52,936	...	...	...	4,56,513	(b) 1,02,53,727	(c) 3,03,23,400	(d) 22,14,592
To end of the year	11	33,37,250	2,85,92,811	...	33,89,393	...	3,53,20,984	15,78,89,077	28,02,89,728	4,57,06,973

NOTE.—Net Revenue from works for which Capital

Deduct—Net expenditure on Work for which no

Net gain on Irrigation, Navigation, etc., Works

(a) The figures shown in this line include Capital as well as Revenue expenditure, as the former

(b) Includes Rs. 4,71,754 and Rs. 2,560 respectively,

(c) " Rs. 13,06,308 and Rs. 11,446 "

(d) " Rs. 6,183 and Rs. 43 "

(e) " Rs. 87,018 and Rs. 741 "

(f) " Rs. 124 on account of expenditure in England.

on account of

EMBANKMENT and DRAINAGE WORKS for the year ended 31st March 1930.

GOVERNMENTS.									Total Central and Provincial.	No. of Items.
Government of United Provinces	Government of Punjab	Government of Burma	Siam States Federation	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Total.	R	
R	R	R	R	R	R	R	R	R	R	
1,77,80,020	4,53,78,808	9,60,210	.	83,60,516	8,46,533	..	.	7,40,70,997	7,50,78,120	1
27,14,958	1,90,38,953	53,07,484	.	...	80,040	..	...	4,70,80,420	4,79,52,509	2
2,05,64,987	6,53,12,651	62,79,720	...	88,00,810	8,86,482	...	...	12,17,60,426	12,89,20,029	
78,93,601	2,62,92,288	19,68,361	.	21,64,037	11,79,104	..	...	5,50,21,374	5,70,97,426	3
1,24,09,981	3,80,20,303	13,08,350	..	16,75,379	—3,05,622	...	.	6,68,39,052	6,66,33,198	4
98,92,724	1,26,18,004	22,25,517	...	20,45,697	26,60,433	..	...	4,40,14,015	4,61,45,741	5
20,17,202	2,84,01,459	—9,17,101	...	—3,70,518	—2,86,110	..	...	2,00,25,087	2,03,87,452	6
1,26,221	3,50,121	1,74,799	..	1,13,320	2,79,659	406	...	1,27,97,974	1,27,09,131	7
1,51,804	9,93,344	10,75,498	5,013	3,42,506	8,08,181	60,688	10,938	1,20,67,254	1,16,60,427	8
23,168	6,38,913	9,00,609	5,043	2,29,576	28,525	80,682	10,038	2,10,181	18,07,293	9
1,88,97,503	76,25,581	11,31,051	...	—752	22,72,708	...	...	6,77,23,860	6,81,80,873	10
23,28,5,442	32,03,26,119	6,70,74,215	...	0,00,92,413	6,20,78,575	...	...	1,22,87,22,982	1,25,00,43,968	11

	Central.	Provincial	Total.
	R	R	R
Accounts are kept (see III above)	—2,37,585	2,00,25,087	2,06,87,452
Capital Accounts are kept (see VI above)	10,07,112	2,60,180	12,67,293
as recorded in Accounts Nos. 2 & 3	—18,44,698	2,06,94,867	1,88,20,159

is not separately recorded in the accounts in the case of Works for which no capital accounts are kept.

expenditure in England and exchange thereon,

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended 31st

CLASS OF WORK.	PROVINCES AND CANALS.	Number of Item.	CAPITAL OUTLAY.		REVENUE	
			During 1929-30	To end of 1929-30.	Dues and Receipts (for details see Accounts Nos 35 and 36-A.)	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 34			
			R	R	R	R
	Central Government.					
	BALUCHISTAN.					
A.—Irrigation works. UNPRODUCTIVE	Shebo Canal	1	..	8,17,850	324	..
	Khushdil Khan Canal	2	90,588	18,97,127	31,069	...
	Nari Weir Canal	3	4,989	6,22,302	23,607	...
	TOTAL		1,03,577	33,37,280	55,000	...
	NORTH-WEST FRONTIER PROVINCE.					
PRODUCTIVE	Lower Swat Canal	4	2,99,477	58,98,645	7,64,719	70,402
	Kabul River Canal	5	...	12,62,134	2,14,464	25,688
			2,97,477	71,60,779	9,79,183	98,150
UNPRODUCTIVE	Upper Swat Canal	6	53,459	2,05,27,588	8,50,343	71,104
	Pabarpur Canal (a)	7	...	9,05,444	...	...
			53,459	2,14,87,032	8,50,783	71,104
	TOTAL		3,52,936	2,86,73,811	18,29,568	1,07,251
	RAJPUTANA.					
UNPRODUCTIVE	Tanks in Ajmer Sub-Collectorate . . .	8	...	17,92,340	7,594	39,102
	Tanks in Beawar Sub-Collectorate . . .	9	...	11,39,476	9,638	36,810
	Tanks in Todgarh Sub-Collectorate . . .	10	...	4,58,118	5,235	20,114
	TOTAL		...	33,89,933	22,467	95,826
	Miscellaneous—Expenditure in England not accounted for in Indian bills .		...	...	...	...
	Total Central Government.		4,56,513	3,58,20,984	19,07,123	2,83,080

(a) The control of this canal has been transferred to the District Authorities with effect from 1923-24.

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930.

DURING 1929-30		Working Expenses during 1929-30 (for details see accounts Nos 36 and 36-A).	EXCLUDING INTEREST		Interest on Capital (a)	INCLUDING INTEREST.		Number of Items.
Less - Collection charges in the Civil Department	TOTAL REVENUE		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-)	Rate per cent on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rate per cent. on Capital Outlay to end of year.	
R	R	R	R		R	R		
..	324	6,083	- 3,709	- 70	27,602	- 33,311	-4.07	1
..	31,089	17,798	+ 13,276	- 70	66,551	- 53,275	-2.81	2
..	23,697	10,304	+ 13,393	+ 2.15	28,950	- 15,597	-2.50	3
...	55,090	31,130	+ 20,000	+ .63	1,23,143	- 1,02,183	-3.06	
..	8,35,181	3,55,521	+ 4,79,660	+ 8.13	2,05,771	+ 2,73,889	+ 4.64	4
...	2,40,152	72,000	+ 1,67,552	+ 13.27	44,512	+ 1,28,040	+ 9.75	5
...	10,75,433	4,28,121	+ 6,47,212	+ 9.04	2,50,288	+ 8,96,929	+ 5.54	
...	9,21,487	6,25,870	+ 2,96,117	+ 1.44	7,14,044	- 4,17,927	-2.04	6
...	...	...	...	..	80,108	- 80,108	-3.32	7
...	9,21,487	6,25,870	+ 2,96,117	+ 1.38	7,44,152	- 4,48,035	-2.08	
...	19,56,820	10,53,491	+ 9,43,329	+ 3.29	9,94,435	- 51,106	-1.18	
...	40,690	50,181	8,485	-1.19	59,598	- 63,088	-3.52	8
...	46,248	25,346	+ 20,902	+ 1.33	39,362	- 18,460	-1.63	9
...	25,849	12,902	+ 12,447	+ 2.73	15,188	- 2,741	-1.60	10
...	1,18,203	88,429	+ 29,804	+ .87	1,14,148	- 84,284	-2.47	
...	..	12	-12	...	...	-12	...	
...	21,70,203	11,76,002	+ 9,94,141	+ 2.81	12,81,726	- 2,87,585	-2.27	

(a) Simple interest at 3.3252 on outlay to end of 1916-17 and at average rates prescribed by different Governments on subsequent outlay, less half the outlay of the year. As regards capital met out of specific loans raised by Provincial Governments, interest has been charged at the rates of interest actually paid on such loans.

C. and CC.—Irrigation, etc.

No. 33.—STATEMENT showing the FINANCIAL RESULTS OF IRRIGATION, NAVIGATION, ended 31st

CLASS OF WORK.	PROVINCES AND CANALS	Number of Item	CAPITAL OUTLAY.		REVENUE	
			During 1929-30	To end of 1929-30	Direct Receipts (for details see Accounts Nos 35 and 35-A)	Land Revenue collected in the Civil Department.
			For details see Account No 34	Account		
	Provincial Governments.		R	R	R	R
A—Irrigation Works—PRODUCTIVE—	GOVERNMENT OF MADRAS					
	Cauvery Delta System	11	2,70,530	68,45,018	20,092	18 57,116
	Sriyankuntam Anicut System	12		16,67,450	6,792	1,54,304
	Godavari Delta System	13	2,86,764	1,53,50,727	2,13,860	41,90,585
	Mehamathur Anicut System	14		73,372	1 8	19 711
	Thadapalli Channel System	15	..	1,66,383	1,622	64,398
	Kalingarayan Channel System	16	..	1,76,980	1,736	49,454
	Viddhachalan Anicut System	17	..	84,191	2,337	30,893
	Pelandurai Anicut System	18	—1,938	6,43,302	1,430	54,073
	Chembrambakkam Tank System	19		6,51,348	172	38,790
	Mandur Anicut System	20	...	58,721	2,504	94,766
	Pennar River Canals System	21	5,626	57,58,046	8,601	6,54,919
	Arkenkota Channel System	22	...	1,40,769	351	20,853
	Tirukkoyilar Anicut System	23	1,477	3,89,189	2,581	71,101
	Shatlatope Anicut System	24	15,162	10,16,627	2,849	1,51,535
	Palar Anicut System	25	540	23,48,453	2,413	1,55 253
	Cheyyar Anicut System	26	3,686	5,20,480	2,184	81,122
	Cumbum Tank System	27		83,985	...	—10,131
	Poimay Anicut System	28	...	2 96,106	373	51,043
	Periyar System	29	1,577	1 42,6,912	18,058	8,06,238
	Kistna Delta System	30	1,74,844	1,81,17 952	2,00,261	41,30,414
	Nandiyar Channel System	31		63 231	409	11,183
	Ganjam Minor Rivers System	32	..	2,76,194	87	67 041
	Lower Coleroon Anicut System	33	49,662	31,41,956	11,034	4,24,735
	Divi Pumping System	34	57,786	25,67,786	6,530	2,41 875
	Toludur Reservoir System	35	4,481	23,34,768	859	1,04,168
	Polavaram Island Project	36	1,23,974	11,73,693	...	81,484
	Cauvery—Metur Project	37	90,09,018	3,41,57,445	...	
	Kattalai Scheme	38	83,533	11,74,283	4,736	45,180
Total			1,00,85,717	11,00,11,265	5,10,800	1,37,00,031
Carried over			1,00,85,717	11,00,11,265	5,10,800	1,37,00,031

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30		Working Expenses during 1929-30 (for details see Accounts Nos. 38 and 38-A)	EXCLUDING INTEREST		Interest on Capital acc.	INCLUDING INTEREST.		Number of Item.
Less—Collection charges in the Civil Department	TOTAL REVENUE		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—)	Rate per cent. on Capital Outlay to end of year	
R	R	R	R		R	R		
92,589	17,84,370	8,60,763	+9,23,607	+13.40	2,76,261	+6,47,356	+9.46	11
7,715	1,53,381	78,472	+74,909	+4.49	56,781	+18,128	+1.09	12
2,07,792	41,96,492	11,61,687	+30,34,805	+19.77	5,51,656	+24,83,149	+16.17	13
932	18,537	6,536	+12,001	+16.76	2,494	+9,807	+13.87	14
3,250	62,800	21,381	+41,519	+24.95	5,566	+35,933	+21.60	15
2,473	48,717	11,611	+37,106	+21.08	5,852	+31,264	+17.06	16
1,544	31,686	15,015	+16,671	+19.80	2,709	+13,872	+17.66	17
2,703	52,890	22,831	+30,059	+4.65	22,198	+7,840	+1.22	18
1,939	37,023	4,066	+32,957	+4.93	21,908	+10,419	+1.60	19
4,758	92,622	6,282	+86,340	+147.08	2,121	+84,219	+143.42	20
31,566	6,20,054	1,04,937	+5,15,117	+9.02	1,92,663	+3,27,074	+5.68	21
1,143	20,101	5,403	+14,698	+10.48	4,681	+10,072	+7.15	22
3,555	70,127	23,811	+46,316	+11.90	13,364	+32,932	+8.46	23
7,376	1,46,808	29,775	+1,17,033	+11.51	35,486	+61,547	+8.02	24
7,712	1,49,954	72,301	+77,653	+3.31	78,508	—945	—0.4	25
3,984	79,322	28,500	+50,822	+9.71	19,165	+31,357	+6.02	26
—306	—15,325	4,309	—19,634	—23.36	2,703	—22,427	—26.70	27
2,595	49,721	13,353	+36,368	+10.63	10,994	+20,374	+6.90	28
89,712	8,44,584	3,30,781	+5,13,803	+4.63	3,49,376	+1,64,517	+1.58	29
2,02,962	41,30,654	11,97,640	+29,33,014	+16.19	6,57,839	+22,76,216	+12.56	30
559	11,033	13,682	—2,649	—4.19	2,136	—4,785	—7.56	31
3,351	63,777	57,251	+6,526	+2.36	9,556	—3,050	—1.03	32
27,537	4,15,432	2,96,858	+1,18,574	+4.09	1,29,409	—885	—0.3	33
8,761	2,42,641	1,45,963	+96,681	+3.76	97,611	—930	—0.3	34
5,205	99,817	15,072	+84,745	+3.63	1,03,649	—23,904	—1.02	35
4,071	77,410	1,511	+75,899	+5.13	76,559	—460	—0.3	36
...	...	...	...	...	15,98,031	—15,98,031	—1.68	37
2,259	47,657	9,730	+37,927	+3.23	61,040	—23,113	—1.97	38
6,71,006	1,35,39,238	15,37,346	+90,01,892	+8.18	43,94,247	+46,07,645	+4.19	
6,71,002	1,35,39,238	45,37,346	+90,01,892	..	43,94,247	+46,07,645	...	

(a) For 1929-30 page 199.

C. and CC.—Irrigation, etc.

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION ended 31st

CLASS OF WORK.	PROVINCES AND CANALS.	Number of Item	CAPITAL OUTLAY.		REVENUE	
			During 19-9-36	To end of 19-9-36	Direct Receipts (for details see Accounts Nos. 35 and 36-A, 1.)	Irrigation Land Revenue collected in the Civil Department
			For details see Account No. 34.			
			R	R	R	R
	Brought forward		1,00,89,717	11,00,11,265	5,10,809	1,37,00,081
A.—Irrigation Works.	GOVERNMENT OF MADRAS—contd.					
UNPRODUCTIVE—	Karnool-Cuddapah Canal	39	...	2,33,13,676	8,510	3 26,109
	Bairur Tank	40	...	4,19,375	1,995	18,211
	Vallur Anicut	41	..	74,366	286	4,565
	Madras Water Supply and Irrigation System.	42	3,048	16,20,446	41,488	15,882
	Rushikulya System	43	59,824	48,59,181	3,888	2,03,009
	Muniyera System	44	..	5,71,308	1,300	32,219
	Dondapad Tank	45	...	1,24,786	3	760
	Yerur Tank	46	.	61,741	..	3 416
	Sagileru System	47	...	4,47,108	55	3,413
	Atmakur Tank	48	.	1,09,951	...	3,010
	Janganaheswarapuram Tank	49	.	61,253	...	—278
	Anamasamudram-Beraperu Tank	50	...	71,687	...	—1,873
	Hajipuram Tank	51	...	2,78,774	466	3,433
	Ponnalur Tank	52	...	1,92,975	—22	4,792
	Markapur Tank	53	..	1,24,481	...	1,907
	Nagavalli River System	54	...	16,80,456	495	84,192
	Venkatapuram Tank	55	...	3,72,250	...	360
	Bhavanasi Tank	56	...	2,54,395	10	5,613
	Yellannur Tank	57	...	2,39,192	...	3,519
	Kocheruvu Tank	58	..	1,24,605	...	—379
	Panjapatti Reservoir Project	59	...	3,27,781	124	...
	Siddapur Tank	60	...	7,01,038	...	4,588
	Nagavaram Anicut and Supply Channel	61	...	1,07,294	...	600
	Mopad Reservoir System	62	...	21,93,275	—46	26,816
	Kaniyampalayam Anicut	63	—3,540	1,21,361	4,003	...
	Thippayapalem Project	64	—265	69,842	...	...
	Basavannah Channel	65	1,09,427	4,15,040	...	...
	Total A—Irrigation		1,68,414	3,90,27,660	62,575	7,14,510
			1,02,58,211	14,90,88,925	5,73,894	1,41,44,541
B.—Navigation, etc., Works.	UNPRODUCTIVE					
	Ganjam-Gopalpur Canal	66	...	1,43,100	6,106	...
	Vedaranniyam Canal	67	..	1,82,699	1,093	...
	Buckingham Canal	68	1,516	85,74,333	88,069	...
	Total B—Navigation		1,516	88,50,132	95,288	...
	TOTAL GOVERNMENT OF MADRAS		1,02,59,727	15,78,89,057	6,68,672	1,44 11 541
	Carried over		1,02,59,727	15,78,89,057	6,68,672	1 44 11 541

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30		Working Expenses during 1929-30 (in details see Accounts Nos. 36 and 36-A.)	EXCLUDING INTEREST.		Interest on Capital (a)	INCLUDING INTEREST.		Number of Items.
Rs.— Collection charges in the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.	
Rs.	Rs.	Rs.	Rs.		Rs.	Rs.		
6,71,602	1,35,39,238	45,37,346	+90,01,892		43,94,247	+46,07,645		
16 295	3,18,354	1,26,569	+1,81,485	+78	7,84,420	-6,02,935	-2 59	39
881	19,325	7,883	+11,442	+2 72	13,945	-2,508	-59	40
228	4,623	746	+3,377	+5 21	2,695	+1,182	+1 59	41
794	56,576	18,276	+38,300	+2 36	55,325	-17,025	-1 05	42
10,078	1,96,819	1,66,449	+30,370	+62	1,63,738	-1,33,418	-2 74	43
1,611	31,908	7,482	+24,426	+4 27	19,045	+5,381	+94	44
33	725	40	+685	+51	4,149	-3,464	-2 77	45
171	3,245	49	+3,196	+5 17	2,053	+1,143	+1 85	46
171	3,297	6,360	-3,063	-69	14,867	-17,900	-4 02	47
161	2,859	474	+2,385	+2 17	3,656	-1,271	-1 15	48
-14	-259	43	-302	-49	2,038	-2,340	-3 82	49
-94	-1,779	319	-2,098	-2 93	2,384	-4,482	-6 25	50
174	3,775	506	+3,269	+1 17	9,270	-6,001	-2 15	51
240	4,530	2,957	+1,573	+81	6,966	-5,393	-2 79	52
98	1,869	6,168	-4,299	-3 45	4,301	-8,600	-6 91	53
3,441	81,536	18,322	+63,214	+3 76	56,805	+6,400	+1 38	54
18	351	574	-223	-66	12,919	-13,142	-9 53	55
201	5,532	1,670	+3,862	+1 52	10,022	-6,180	-2 42	56
151	3,368	463	+2,905	+1 21	8,329	-5,424	-2 27	57
-19	-360	631	-1,041	-84	4,325	-5,868	-4 31	58
..	124	2,122	-1,998	-61	12,494	-14,402	-4 42	59
230	4,358	908	+3,450	+44	26,389	-22,939	-2 99	60
30	570	22	+548	+51	3,568	-3,020	-2 81	61
1,116	25,650	14,633	+11,023	+50	84,106	-73,173	-3 84	62
...	4,003	2,458	+1,545	+1 27	6,052	-4,507	-3 71	63
...	...	...	..	...	3,772	-3,772	-5 40	64
...	..	..	..	...	19,422	-19,422	-4 68	65
36,050	7,71,003	3,96,594	+3,74,501	+96	13,37,195	-9,62,604	-2 47	
7,07,682	1,43,10,243	49,33,850	+93,76,393	+6 29	57,31,442	+36,44,951	+2 44	
...	6,106	334	+5,772	+4 03	4,758	+1,014	+71	66
...	1,093	7,492	-6,399	-4 82	4,412	-10,811	-8 15	67
...	88,089	3,25,592	-2,37,413	-2 77	2,86,233	-5,23,846	-6 11	68
...	65,288	3,33,323	-2,38,640	-2 69	2,95,403	-5,33,443	-6 03	
7 07,682	1 44,05,531	52,07,178	+91,38,353	+5 78	60,28,845	+31,11,508	+1 97	
7 07,682	1 44,05,531	52,07,178	+91,38,353		60,28,845	+31,11,508		

(a) *Vide* footnote on page 193.

C. and CC.—Irrigation, etc.

No. 22.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended the 31st

CLASS OF WORK.	PROVINCES AND CANALS	Number of Item	CAPITAL OUTLAY.		REVENUE	
			During 19 9-00.	To end of 1929-30.	Direct Receipts (for details see Accounts Nos. 35 and 35-A.)	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 34			
			R	R	R	R
	Brought forward		1,02,59,727	15,78,9,057	6,68,672	1,44,44,541
A—Irrigation Works—PRODUCTIVE—	GOVERNMENT OF BOMBAY.					
	Alibhar Kacheri Canal	69	...	1,03,430	660	10,318
	Safranzwah Canal	70	...	1,18,559	2,807	21,714
	Ghat Canal	71	...	6,48,570	19,539	8,36,738
	Great Marak Canal	72	...	4,41,387	5,468	44,576
	Gedikeri Tank	73	...	16,363	...	2,856
	Mavinkop Tank	74	...	30,185	..	1,304
	Sukkar Canal	75	...	14,21,461	3,284	2,22,382
	Unharwah	76	4,190	7,88,010	1,193	2,34,031
	Begari Canal	77	—1,109	24,26,884	51,851	8,48,028
	Desert Canal	78	...	26,74,305	82,615	1,74,667
	Fuleli Canal	79	4,20,331	35,10,660	84,367	4,70,280
	Suttah Canal . (a)	80	...	1,81,886	20	20,887
	Naulakhi Canal	81	..	1,31,640	1,516	1,17,603
	Pinyari Canal	82	..	12,12,044	5,480	2,46,198
	Indus Canal Right Bank	83	..	60,122	423	61,873
	Indus Canal Left Bank	84	...	2,61,894	1,069	93,427
	Sind Canal and Branches	85	...	8,24,066	5,792	2,67,183
	Rajib Chitti and Garang	86	..	2,82,206	742	88,772
	Canals in Rohri	87	..	1,69,693	4,571	1,56,476
	Western Nara and Pritchard Canal	88	...	22,43,471	22,305	8,80,514
	Phitta Canal	89	...	25,570	500	15,913
	Gharo Mohamudo	90	..	1,06,040	6,731	1,23,369
	Kari Shumali	91	...	15,191	3,965	55,879
	Nasirwah	92	...	45,640	694	63,471
	Indus Canal—other Canals (Fuleli District)	93	...	1,12,485	2,775	55,628
	Dambho Canal	94	..	50,514	501	74,518
	Marivah	95	..	9,507	17	17,926
	Pagher Canal	96	..	7,45,055	4,520	61,523
	Dadu Canal . (a)	97	..	28,240	1,101	32,430
	Shahada Channel	98	..	1,00,739	2,100	6,101
	Lloyd Barrage and Canals Construction	99	2,78,60,744	13,83,11,087	..	...
	Garkino Canal	100	..	1,30,970	...	...
			2,82,84,165	15,72,81,913	2,16,551	52,76,501
	Carried over		1,02,59,727	15,78,89,057	6,68,672	1,44,44,511

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30.		Working Expenses during 1929-30 (for details see Accounts Nos. 36 and 36-A)	EXCLUDING INTEREST.		Interest on Capital (1)	INCLUDING INTEREST.		Number of Item
Loss—Collection charges in the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—)	Rate per cent. on Capital Outlay to end of year	
R	R	R	R		R	R		
7,07,632	1,44,05,581	52,67,178	+91,38,853		60,26,845	+31,11,508		
584	10,204	6,011	+4,283	+4 14	5,040	—757	—73	69
1,357	23,161	23,125	+39	+ 08	2,942	—3,903	—3 29	70
50,510	8,05,767	2,42,626	+5,63,141	+87 50	23,298	+5,30,843	+83 88	71
2,730	47,308	53,570	—6,262	—1 42	19,343	—25,605	—5 80	72
256	2,110	146	+1,974	+12 06	544	+1,430	+8 74	73
130	1,174	146	+1,028	+3 41	1,004	+24	+ 08	74
13,421	2,12,245	1,07,684	+1,04,561	+7 36	48,398	+56,163	+3 95	75
13,862	2,21,262	1,07,506	+1,13,756	+14 45	26,459	+97,397	+11 09	76
51,216	8,48,663	5,43,110	+3,05,554	+12 59	31,846	+2,23,698	+9 21	77
10,558	2,46,724	6,40,940	—3,94,216	—14 74	89,593	—4,83,809	—18 09	78
30,857	5,23,740	2,11,118	+3,12,602	+8 83	1,38,794	+1,73,808	+4 91	79
1,190	19,717	11,236	+8,481	+4 66	6,205	+2,276	+1 25	80
7,076	1,12,045	56,750	+55,295	+42 00	5,019	+50,270	+38 19	81
14,650	1,37,008	1,45,170	—8,162	—7 57	54,531	+37,307	+3 08	82
2,984	40,312	23,357	+16,955	+29 12	3,897	+22,058	+24 75	83
5,488	88,999	80,365	+8,634	+3 29	9,768	—1,134	—43	84
18,735	2,57,230	1,30,347	+1,26,883	+15 40	29,535	+97,357	+11 81	85
5,235	84,209	16,165	+68,044	+24 11	10,011	+58,083	+20 56	86
9,275	1,51,772	1,41,044	+10,728	+6 32	6,691	+4,087	+2 39	87
52,834	8,49,285	3,07,042	+5,42,243	+24 20	60,526	+4,62,367	+20 60	88
932	15,511	7,068	+8,443	+33 02	871	+7,572	+29 60	89
7,511	1,22,589	1,01,210	+21,379	+20 16	3,791	+17,588	+16 58	90
3,355	56,189	41,410	+14,779	+26 26	605	+14,474	+95 23	91
3,696	60,469	28,972	+31,497	+69 01	1,711	+29,786	+65 26	92
3,409	54,974	47,423	+7,551	+6 71	4,581	+2,970	+2 64	93
2,063	32,956	27,242	+5,714	+11 31	1,729	+3,985	+7 89	94
1,026	16,917	7,904	+9,013	+24 80	316	+3,697	+91 48	95
4,885	31,167	45,079	—13,912	—4 84	35,154	+934	+1 3	96
1,946	32,184	20,997	+11,187	+39 60	938	+10,249	+36 28	97
652	7,549	8,664	—1,115	—1 10	4,143	—5,258	—5 21	98
...	..	...	...	...	(b) 21,68,970	—21,68,970	—1 58	99
...	..	..	..	...	6,968	—6,968	—5 32	100
3,19,453	52,73,602	31,89,456	+20,90,146	..	28,94,221	—8,04,075	...	
7,07,632	1,44,05,581	52,67,178	+91,38,853	...	60,26,845	+31,11,508	...	

(a) Vide footnote on page 198.

(b) The interest charged to this Project during 1929-30 is Rs. 62,59,801, of which Rs. 40,70,831 has been charged to Capital.

C. and C.C.—Irrigation, etc.

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION
ended the 31st

CLASS OF WORK	PROVINCES AND CANALS.	Number of Item	CAPITAL OUTLAY.		REVENUE	
			During 1920-21	To end of 1920-21	Direct Receipts (for details see Accounts Nos. 55 and 56-A.)	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 33		R	R
			R	R	R	R
			1,02,59,727	15,78,89,057	6,63,672	1,44,44,541
	Brought forward		2,82,84,165	16,72,81,913	8,16,551	52,76,504
A. Irrigation Works—UNPRODUCTIVE	GOVERNMENT OF BOMBAY—contd					
	Kasudi Tank	101	.	40,812	1,201	...
	Chikhli Canal	102	.	53,803	1,342	.
	Hathmati and Kharient Canal	103	.	12,43,618	45,008	..
	Dambal Tank	104	.	60,847	1,187	916
	Madheri Tank	105	.	78,454	930	..
	Hartula Tank	106	.	47,948	1,261	..
	Mheswa Tank	107	.	1,28,781	1,838	..
	Madar Tank	108	.	1,61,218	2,144	...
	Asandh Tank	109	.	60,741	388	086
	Elvad Tank	110	..	12,8,117	1,51,946	...
	Mochlundi Tank	111	...	1,40,217	164	...
	Bhadalwadi Tank	112	...	2,13,115	1,180	...
	Bhadoli Tank	113	...	3,52,685	6,116	2,314
	Kotwar Tank	114	..	37,923	2,520	..
	Paishina Canal	115	...	8,98,163	57,329	...
	Upper Man River Works	116	..	1,15,835	5,689	...
	Mann Tank	117	.	4,70,539	9,726	...
	Ashvi Tank	118	..	7,62,493	23,876	...
	Bowari Canal	119	..	56,771	1,926	...
	Shiwajinad Tank	120	...	2,12,199	5,082	...
	Lower Panjha River Works	121	..	4,15,382	15,236	8,054
	Yerla River Irrigation Works	122	..	7,35,672	22,923	...
	Paraul Tank	123	...	2,08,967	8,759	..
	Matha Canal, including Matola Tank	124	3,016	62,59,374	1,37,710	73
	Gokak Canal, 1st Section	125	503	1,83,132	62,912	...
	Eastern Nara Works	126	1,44,692	85,32,277	32,360	2,00,200
	Mhaswad Tank	127	...	20,01,533	52,751	..
	Jamrno Canal	128	1,27,738	98,30,757	49,124	4,05,862
			2,75,859	3,64,54,993	10,05,610	6,28,125
	Carried over		2,52,84,165	15,72,51,913	8,16,551	52,76,504
			1,02,59,727	15,78,89,057	6,63,672	1,44,44,541

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30.		Working Expenses during 1929-30 (for details see Accounts Nos. 36 and 36-A)	EXCLUDING INTEREST.		Interest on Capital (a).	INCLUDING INTEREST		Number of items.
Less—Collection charges to the Civil Department.	TOTAL REVENUE		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—)	Rate per cent on Capital Outlay to end of year		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent on Capital Outlay to end of year.	
R	R	R	R		R	R		
7,07,682	1,44,06,531	52,67,178	+91,38,353	...	60,26,845	+81,11,503		
3,19,453	52,73,602	31,83,456	+20,90,146	...	28,94,221	-8,04,075	...	
6	1,195	1,165	+30	+07	1,357	-1,327	-3.25	101
28	1,614	1,736	-122	-23	1,789	-1,911	-3.56	102
728	44,280	41,119	+3,161	+25	41,407	-38,246	-3.08	103
104	1,909	580	+1,419	+2.33	2,023	-604	-0.99	104
16	914	1,010	-96	-12	2,605	-2,701	-3.45	105
11	1,250	1,010	+240	+50	1,594	-1,354	-2.82	106
16	1,822	1,349	+473	+37	4,282	-3,809	-2.96	107
55	2,089	1,860	+229	+14	5,362	-5,133	-3.18	108
76	993	1,155	-157	-26	2,020	-2,177	-3.53	109
2,869	1,49,077	17,651	+1,31,426	+10.70	40,837	+90,580	+7.38	110
5	159	1,652	-1,493	-1.06	4,663	-6,156	-4.39	111
13	1,167	4,034	-2,867	-1.35	7,087	-9,954	-4.67	112
308	3,152	6,527	+1,625	+46	11,727	-10,102	-2.86	113
50	2,470	2,164	+306	+81	1,261	-955	-2.52	114
629	56,700	16,618	+40,082	+4.46	29,970	+10,112	+1.13	115
113	5,576	7,673	-2,097	-50	13,827	-15,924	-3.83	116
151	9,575	6,042	+3,533	+75	15,815	-12,282	-2.61	117
416	23,462	8,068	+15,394	+2.02	25,463	-10,069	-1.32	118
79	4,247	3,602	+645	+1.14	1,888	-1,243	-2.10	119
92	4,990	6,123	-1,133	-53	7,056	-8,189	-3.86	120
1,702	22,488	4,967	+17,521	+3.93	14,810	+2,711	+6.1	121
408	22,515	21,735	+780	+1.1	24,784	-24,004	-3.26	122
169	8,500	1,553	+7,097	+3.38	6,917	+120	+0.6	123
5,764	4,32,019	1,28,278	+3,03,741	+4.85	(b) 2,08,080	+95,661	+1.53	124
1,371	61,541	16,487	+45,104	+3.26	47,602	-2,498	-1.8	125
12,054	2,28,096	3,58,192	-1,29,196	-1.51	3,16,098	-4,45,294	-5.22	126
836	51,015	15,962	+35,953	+1.79	66,688	-30,735	-1.58	127
9,864	4,45,422	6,37,688	-1,92,266	-1.36	3,48,386	-5,40,602	-5.3	128
33,523	15,95,222	13,15,950	+2,79,272	...	12,53,348	-9,76,076		
3,19,453	52,73,602	31,83,456	+20,90,146	..	28,94,221	-8,04,075	..	
7,07,682	1,44,06,531	52,67,178	+91,38,353	...	60,26,845	31,11,503	..	

a) *Vida* footnote on page 193.

(b) In the calculation of this figure, a sum of Rs. 3,60,525 credited to the capital account of the Mutha Canal Project in 1918-19, on account of the separation of Poona Water Works, has been taken in reduction of the capital outlay to end of 1916-17, as the credits really relate to expenditure incurred during that period.

C. and CC.—Irrigation, etc.

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended the 31st

CLASS OF WORK	PROVINCES AND CANALS.	Number of Item.	CAPITAL OUTLAY.		REVENUE	
			During 1926-27	To end of 1926-27	Direct Receipts (for details see Accounts Nos. 37 and 38-A.)	Indirect Revenue collected in the Civil Department.
			For details see Account No. 34.			
			R	R	R	R
	Brought forward		1,02,59,727	15,78,89,037	6,68,672	1,14,11,511
			2,82,84,165	15,72,81,913	3,16,551	52,76,504
			2,70,850	3,60,61,993	10,35,620	6,28,125
A.—Irrigation Works—	GOVERNMENT OF BOMBAY—contd.					
UNPRODUCTIVE—						
could						
	Jamda Canal	129	..	10,01,146	11,043	.
	Pathri Tank	130	.	6,27,825	13,750	...
	Victoria Tank	131	—4,366	58,151	.	..
	Madhihal Tank	132	—210	4,93,241	...	...
	Nira Left Bank Canal and Shetphal Tank.	133	6,14,730	1,23,22,127	8,14,907	
	Hasonaliwah Canal	134	...	2,98,463	1,758	3,081
	Dad Canal	135	—73	26,14,111	6,214	1,41,157
	Nasrat Canal	136	..	18,26,179	1,430	1,52,149
	Kadwa River Works	137		9,73,350	45,163	534
	Wangroli Tank	138	..	2,42,512	9,756	...
	Tranza Nagrama Tank	139	..	2,38,032	1,561	...
	Savli Tank	140		2,34,179	6,571	
	Chankapur Tank	141	..	19,87,839	43,638	
	Sahjat Tank	142		1,58,152	4,901	..
	Suki River	143		15,139	...	...
	Godavari Canal	144	13,909	99,24,131	5,21,016	
	Futela Tank	145		1,07,756	497	
	Seharwah Canal	146		25,830	..	...
	Kalri Canal	147	.	98,514	737	41,889
	Dharma Canal	148	...	95,509	2,583	—2,252
	Mahiwah Canal	149	25,328	14,38,459	3,887	98,112
	Gokak Canal Survey	150	.	98,859	...	...
	Nira Right Bank Canal	151	11,14,474	3,74,89,874	1,25,843	
	Pravara River Works	152	—420	1,44,94,118	4,75,022	76
	Gokak Canal Second Section	153		1,76,303	..	
	Naulakhi (abandoned Project)	154	.	5,111		..
			20,39,235	12,30,07,515	30,93,996	10,98,771
	TOTAL GOVERNMENT OF BOMBAY		3,03,23,100	28,02,89,728	31,10,517	68,75,275
	Carried over		4,05,83,127	12,81,78,785	10,79,219	2,18,11,816

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30		Working Expenses during 1929-30 (for details see Accounts Nos. 10 and 36-A)	EXCLUDING INTEREST		Interest on Capital. (%)	INCLUDING INTEREST		Number of Items.
Less—Collection charges in the Civil Department.	TOTAL REVENUE		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—)	Rate per cent on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—)	Rate per cent on Capital Outlay to end of year.	
₹	₹	₹	₹		₹	₹		
7,07,652	1,44,05,531	52,67,178	+91,38,353		60,20,845	+31,11,508	..	
8,19,453	52,78,602	31,83,436	+20,90,146	.	28,94,221	—8,04,075	...	
89,523	15,95,222	13,15,950	+2,79,272	..	12,55,848	—9,76,076	...	
97	10,946	12,106	—1,160	—11	33,489	—34,649	—3.46	129
220	13,539	5,185	+8,354	+1.33	20,876	—12,522	—1.99	130
...	...	...	...	...	2,121	—2,121	—3.64	131
...	...	...	...	...	16,451	—16,451	—3.34	132
16,032	7,98,825	2,99,178	+4,99,647	+4.05	5,17,567	—17,920	—1.4	133
1,999	32,790	36,750	—3,960	—1.33	9,989	—13,949	—4.70	134
8,451	1,41,920	2,00,734	—58,814	—2.25	87,674	—1,46,488	—5.60	135
8,343	1,45,236	1,61,783	—16,547	—90	61,018	—77,565	—4.25	136
842	41,915	37,240	+4,675	+7.9	32,398	—24,723	—2.54	137
169	9,587	6,582	+3,005	+1.24	8,135	—5,130	—2.11	138
2	1,559	1,914	—355	—15	7,915	—8,270	—3.47	139
101	6,470	7,408	—938	—40	7,787	—8,725	—3.72	140
830	42,758	59,417	—16,659	—84	69,028	—85,657	—4.31	141
73	4,913	4,194	+719	+45	5,269	—4,550	—2.87	142
...	...	...	...	...	508	—508	—3.32	143
10,170	5,10,563	3,86,796	+1,23,767	+1.77	3,32,348	—1,58,278	—1.61	144
9	478	1,259	—781	—73	8,570	—4,351	—4.05	145
...	...	...	...	...	1,374	—1,374	—5.32	146
2,683	42,943	58,014	—15,071	—15.30	3,954	—19,025	—19.81	147
—157	343	2,132	—1,784	—1.67	3,375	—5,159	—5.40	148
5,813	96,161	1,23,440	—29,279	—2.03	48,303	—77,582	—5.39	149
...	...	...	...	...	5,259	—5,259	—5.32	150
863	1,22,980	2,42,983	—1,21,003	—32	17,50,587	—13,71,580	—4.99	151
9,413	4,55,685	2,97,521	+1,58,164	+1.16	6,31,040	—4,52,876	—3.12	152
...	...	...	...	...	5,563	—5,563	—3.32	153
...	...	...	...	...	170	—170	—3.33	154
1,04,596	40,83,171	32,13,586	+8,74,585	+71	49,11,411	—40,36,825	—3.28	
4,24,049	93,61,773	63,97,042	+29,64,731	+1.06	78,05,692	—43,40,901	—1.72	
11,31,731	2,37,87,304	1,16,64,220	+1,21,03,084	...	1,38,32,477	—17,20,898	..	

(a) Vide footnote on page 193.

No. 33—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended the 31st

CLASS OF WORK.	PROVINCES AND CANALS.	Number of Item	CAPITAL OUTLAY.		REVENUE	
			During 1929-30	To end of 1929-30	Direct Receipts (for details see Accounts Nos. 36 and 36-A.)	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 34			
			R	R	R	R
A.—Irrigation Works—	Brought forward		4,01,87,127	43,81,78,785	40,79,219	2,08,19,816
	GOVERNMENT OF BENGAL					
PRODUCTIVE	Damodar Canal	155	18,80,910	40,80,738		...
	Bakreswar Irrigation Scheme	156	1,53,591	3,41,950	...	...
	TOTAL		20,36,501	44,24,783	...	...
UNPRODUCTIVE	Midnapore Canal	157		8,30,678	2,80,927	...
	Total A—Irrigation		20,36,501	1,37,31,511	2,30,927	...
B.—Navigation, etc., Works—						
PRODUCTIVE	Grand Trunk Canal	158	—410	13,80,718	...	...
UNPRODUCTIVE	Hijili Tidal Canal	159	...	25,50,805	67,688	...
	Calcutta and Eastern Canals	160	...	68,60,463	4,17,400	...
	Sunderban Steamer Route	161	—45,408	18,16,141	64,750	...
	Madaripur Bheel Route	162	2,87,070	81,39,849	3,11,221	...
	Dredger "Ronaldshay"	163	—53,055	53,78,064	...	...
	Purchase of Dredgers	164	—10,066	60,46,746	...	...
	Dredging Bidyadhari River	165	...	7,92,576	...	...
	TOTAL		1,78,401	3,15,84,744	9,21,039	...
	TOTAL B—NAVIGATION, EMBANKMENT, ETC.		1,78,081	3,29,75,463	9,21,039	...
	TOTAL GOVERNMENT OF BENGAL		22,14,582	4,57,08,973	11,51,966	...
A.—Irrigation Works—	GOVERNMENT OF UNITED PROVINCES.					
PRODUCTIVE	Ganges Canal	166	66,01,684	4,96,11,515	65,39,126	14,62,000
	Lower Ganges Canal	167	21,412	3,91,04,320	10,99,428	7,00,872
	Eastern Jumna Canal	168	—18,008	56,60,742	27,10,215	3,45,957
	Agra Canal	169	16,081	1,15,19,136	13,12,325	37,770
	Rohilkhand Canal	170	15,190	21,26,055	4,38,059	50,370
	Dun Canal	171	11,937	26,12,902	1,93,145	24,980
	Bijnor Canal	172	...	5,57,882	77,441	14,984
	Garai Canal	173	9,819	8,89,634	52,084	...
	Sarda Canal	174	69,48,493	9,07,69,243	13,12,246	...
			1,26,06,608	20,28,51,439	1,67,42,669	27,06,562
	(Carried over)		4,27,97,709	48,88,85,758	52,31,185	2,08,19,816

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30.		EXCLUDING INTEREST.			Interest on Capital (a)	INCLUDING INTEREST.		Number of Years.
Less— Collection charges in the Civil Department.	TOTAL REVENUE	Working Expenses during 1929-30 (for details see Accounts Nos. 36 and 36-A.)	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-)	Rate per cent on Capital Outlay to end of year		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-)	Rate per cent on Capital Outlay to end of year.	
₹	₹	₹	₹	...	₹	₹	...	
11,31,731	2,37,67,304	1,16,64,220	+1,21,03,084	...	1,38,32,477	-17,20,393	...	
...	...	...	...	...	(b)...	...	...	155
...	...	...	...	...	15,390	-15,390	-4.48	156
...	...	...	...	...	15,390	-15,390	-35	
...	2,30,927	2,34,805	-3,878	-04	2,76,150	-2,80,034	-3.37	157
...	2,30,927	2,34,805	-3,878	-08	2,91,546	-2,95,424	-2.32	
...	...	...	...	...	79,239	-79,239	-5.70	158
...	67,668	1,03,707	-36,039	-1.41	84,820	-1,20,859	-1.74	159
...	4,47,400	6,27,559	-1,80,159	-2.63	2,08,007	-3,89,066	-5.87	160
...	61,750	1,00,618	-38,868	-1.97	65,239	-1,01,107	-5.57	161
...	3,41,221	5,33,558	-1,92,337	-2.36	3,67,894	-5,60,231	-6.88	162
...	...	70,832	-70,832	-1.82	3,12,419	-3,83,251	-7.12	163
...	...	53,381	-53,381	-88	3,49,798	-4,03,174	-6.67	164
...	...	...	...	...	63,151	-63,151	-7.97	165
...	9,21,039	14,80,655	-5,68,616	-1.80	14,52,223	-20,20,380	-6.40	
...	9,21,039	14,89,655	-5,68,616	-1.72	15,31,462	-21,00,078	-6.87	
...	11,51,966	17,24,460	-5,72,494	-1.25	18,23,008	-23,95,502	-5.24	
...	80,01,785	22,10,392	+57,91,343	+11.67	17,54,636	+40,36,707	+8.14	166
...	48,60,300	17,70,607	+30,89,693	+7.89	13,06,443	+17,83,250	+4.66	167
...	30,65,172	7,01,503	+23,63,669	+41.76	2,07,599	+21,56,070	+38.08	168
...	13,50,055	5,25,528	+8,24,527	+7.16	3,84,548	+4,39,979	+3.52	169
...	4,97,429	2,47,521	+2,40,908	+11.75	1,02,700	+1,47,208	+6.92	170
...	2,18,125	1,25,285	+92,840	+3.55	1,15,227	-22,387	-86	171
...	9202	48,691	+43,334	+7.77	23,725	+19,809	+8.51	172
...	52,084	19,539	+32,555	+3.66	32,586	-31	-01	173
...	13,12,246	12,35,739	+76,507	+08	43,68,361	-45,90,854	-5.05	174
...	1,01,40,171	63,85,705	+1,26,63,376	+6.19	85,03,825	+39,60,551	+1.96	
11,31,731	2,46,19,270	1,33,88,800	+1,15,30,590	...	1,56,55,485	-41,24,895	...	

(a) Vide footnote on page 193.

(b) The interest on this project during 1929-30, has been charged to capital.

C. and CC.—Irrigation, etc.

No. 32.—STATEMENT showing the FINANCIAL RESULTS OF IRRIGATION, NAVIGATION,
ended the 31st

CLASS OF WORK	PROVINCES AND CANALS.	Number of Item	CAPITAL OUTLAY		REVENUE	
			During 1924-25, For details see Account No. 34.	To end of 1925-26	Direct Receipts (for details see Accounts Nos. 15 and 16-A)	Indirect Land Revenue collected in the Canal Department.
			R	R	R	R
	Brought forward		4,27,97,709	48,38,85,758	62,31,185	2,08,19,816
			1,36,06,008	20,28,51,439	1,67,12,069	27,06,502
	GOVERNMENT OF UNITED PROVINCES— contd.					
A.—Irrigation V. OF RE—contd.						
UNPRODUCTIVE	Betwa Canal	175	5,192	81,51,815	5,24,021	3,860
	Ken Canal	176	—7,475	59,61,527	2,44,497	...
	Dhasan Canal	177	—3,217	48,68,280	1,05,630	1,502
	Ghaggar Canal	178	4,249	40,52,196	94,037	...
	Pahuj and Garhman Canals	179	—1,480	8,02,171	22,785	826
	Lakes and Tanks in Ghansi District	180	2,150	1,98,535	10,309	1,415
	Majhgawan Tank	181	...	4,16,475	13,546	...
	Lakes and Tanks in Hamirpur District	182	..	1,55,180	6,003	1,761
	Tanks in Banda District	183	...	5,23,315	7,944	...
	Seori Lakes	184	...	1,81,572	7,607	...
	Sukhra Canal	185	..	2,23,464	1,787	..
	Ghori Nadi Scheme	186	...	4,09,927	8,575	..
	Kitham Reservoir	187	...	2,36,390	1,180	...
	Barwai Lake and Canal	188	22,082	7,50,852	2,480	..
	Bela Sagar Lake	189	1,32,353	5,17,271	74	..
	Jaiwanti Tank	190	74	9,67,367	114	..
	Kamalpur Tank	191	79,293	3,80,608	40	...
	Raipur Tank	192	18	3,64,232	1,629	...
	Butkarn Tank	193	24,580	3,75,891	...	..
	Aunghar Tank and Cara	194	33,082	4,43,316	...	...
	Bundelkhand Irrigation Survey	195	...	1,58,274	...	...
	Belan Canal	196	...	33,315	...	...
			2,00,895	8,00,14,003	10,47,860	8,456
	TOTAL GOVERNMENT OF UNITED PROVINCES		1,38,97,503	23,28,65,442	1,77,90,029	27,14,958
	Carried over		5,68,95,212	71,67,51,200	2,30,21,214	2,35,31,774

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1930-31		Working Expenses during 1930-31 (for details see Accounts Nos. 9 and 30-1).	EXCLUDING INTEREST.		Interest on Capital a'	INCLUDING INTEREST.		Number of Items.
Less—Collection charges in the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Date per cent on Capital to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rate per cent on Capital to end of year.	
R	R	R	R		R	R		
11,17,731	2,40,10,270	1,83,83,750	+1,13,70,590		1,56,55,485	-11,24,895	..	
	1,94,40,171	69,5,795	+1,25,63,370	0.19	85,93,8.5	+30,9,551	+1.93	
...	5,26,881	3,21,481	+2,05,400	+2.52	2,74,302	-68,992	-2.54	175
...	2,44,497	2,53,799	-9,302	-1.16	1,95,703	-2,05,003	-3.50	176
..	1,07,282	1,56,774	-49,492	-1.02	1,64,359	-2,13,551	-4.39	177
...	94,087	1,21,805	-27,768	-1.69	1,48,670	-1,76,418	-4.35	178
...	23,611	21,208	+2,403	+1.20	26,024	-24,219	-3.02	179
...	11,724	28,188	-16,714	-8.42	6,871	-23,585	-11.88	180
..	13,510	14,013	-517	-1.12	14,808	-15,225	-3.68	181
...	7,769	13,490	-5,640	-8.68	8,041	-13,681	-8.82	182
...	7,944	6,568	-624	-1.12	20,829	-21,453	-4.10	183
...	7,007	10,503	-2,896	-1.59	6,730	-9,682	-5.30	184
...	1,787	16,428	-14,641	-6.55	7,810	-22,511	-10.07	185
..	3,515	13,425	-9,810	-2.40	14,049	-23,809	-5.83	186
..	1,180	3,057	-1,907	-1.61	12,081	-14,821	-6.30	187
..	2,430	7,649	-5,160	-1.68	85,107	-40,267	-5.86	188
..	74	1,855	-1,811	-1.33	26,686	-28,477	-5.20	189
..	144	8,859	-8,715	-1.90	53,217	-61,972	-6.46	190
..	40		+40	+1.01	10,128	-16,088	-4.87	191
...	1,020	7,817	-6,188	-1.70	20,147	-26,335	-7.28	192
..	...	..	..	...	15,704	-15,704	-4.67	193
...	..	...	...	...	23,590	-23,590	-5.27	194
...	..	...	...	...	5,263	-5,263	-3.82	195
..	..	..	...	...	1,108	-1,108	-3.82	196
...	10,55,815	10,09,206	+46,610	+1.15	10,98,899	-10,62,283	-3.50	
...	2,05,04,987	78,05,001	+1,26,09,986	+5.41	96,92,721	+29,17,262	+1.25	
11,11,711	4,51,24,257	2,12,81,681	+2,41,40,576	...	2,58,18,009	-12,07,643	...	

(a) File footnote on page 193.

C. and CC.—Irrigation, etc.

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION
ended the 31st

CLASS OF WORK	PROVINCES AND CANALS	Number of Item	CAPITAL OUTLAY		REVENUE	
			During 1929-30	To end of 1929-30	Direct Receipts (for details see Accounts Nos. 85 and 86-A)	Turnout Land Revenue collected in the Civil Department.
			For details see Account No. 34			
			R	R	R	R
	Brought forward		5,66,95,212	71,67,51,200	2,30,21,214	2,35,34,774
A.—Irrigation works—	GOVERNMENT OF PUNJAB.					
PRODUCTIVE	Upper Bari Doab Canal	197	59,522	2,09,23,421	55,11,626	8,70,594
	Western Jumna Canal	198	26,623	1,80,71,220	41,68,421	2,19,325
	Sidhna Canal	199	—856	12,07,759	3,51,645	3,58,792
	Sirhind Canal	200	—6,253	2,51,27,943	54,68,589	1,05,270
	Central Workshops (Commercial Account) (a)	201	—3,898	5,77,579	7,824	...
	Chenab Inundation Canal	202	.	11,62,268	2,48,928	3,25,694
	Lower Chenab Canal	203	3,97,931	3,73,98,385	1,24,60,163	93,85,096
	Lower Jhelum Canal	204	3,02,818	1,88,35,938	34,09,730	16,70,394
	Upper Chenab Canal	205	—5,881	3,62,26,782	3,34,643	6,76,338
	Upper Jhelum Canal	206	29,030	4,31,50,428	15,89,057	7,74,190
	Lower Bari Doab Canal	207	1,23,548	2,19,10,958	52,58,578	30,50,831
	Sutlej Valley Project	208	60,56,924	8,99,81,734	32,09,704	16,34,277
			75,80,028	81,49,84,260	4,50,21,698	1,01,39,801
UNPRODUCTIVE	Indus Inundation Canal	209	9,853	32,84,889	1,00,889	4,71,602
	Shahpur Canals	210	..	2,15,806	78,412	24,121
	Muzaffargarh Inundation Canal (b)	211	36,700	19,84,415	1,58,479	2,09,983
	Margalla Canal	212	..	3,77,249	5,270	4,546
			45,553	58,62,359	3,52,000	7,99,162
	TOTAL GOVERNMENT OF PUNJAB		76,95,581	82,08,26,619	4,53,73,698	1,99,28,953
A.—Irrigation Works—	GOVERNMENT OF BURMA					
PRODUCTIVE	Shwetachaung Canal	213	..	6,72,505	2,643	97,024
	Man Canals	214	—2,755	11,68,455	3,833	1,35,891
	Nwadet Canal System	215	...	8,87,229	1,713	1,14,149
	Ngapyaung Canal System	216	..	1,28,623	198	12,766
	Thindwe Canal System	217	.	1,89,433	1,420	39,032
	Myingye and Tamok Canal System	218	...	2,04,356	1,108	91,207
	Zidaw Canal System	219	47,844	8,31,158	4,318	1,71,873
	Kinda Canal System	220	86,536	8,27,165	—592	71,301
	Nathlwe Canal System	221	...	2,18,399	529	36,000
	Kyimo Canal System	222	.	4,62,567	2,700	1,33,066
			1,81,125	55,99,890	18,854	9,08,639
	Carried over		6,43,20,793	1,03,75,77,819	6,83,94,912	4,34,73,727

(a) A new system of accounts based on commercial principles has been introduced in the Central workshop from 1927-28. The method of accounting applicable to Government Commercial Undertakings has, not, however, been applied to this concern upto 31st March 1930.

(b) Transferred from "Productive" to "Unproductive" class during the year

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30		Working Expenses during 1929-30 (for details see Accounts Nos 36 and 38-A).	EXCLUDING INTEREST		Interest on Capital (a)	INCLUDING INTEREST.		Number of Item.
Less—Collection charges in the Civil Department	TOTAL RIVINE		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—)	Rate per cent on Capital Outlay to end of year		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent on Capital Outlay to end of year.	
R	R	R	R		R	R		
11,31,731	4,54,24,257	2,12,88,681	+2,41,40,576		2,53,48,509	—12,07,633		
...	63,91,220	18,43,897	+45,47,323	+21.73	7,06,803	+38,41,518	+18.36	197
...	43,87,746	18,62,750	+25,24,987	+13.97	6,20,562	+19,04,425	+10.54	198
...	7,10,437	1,30,524	+5,79,913	+44.60	43,255	+5,36,658	+41.35	199
...	56,33,850	15,38,362	+40,95,597	+16.30	8,49,821	+32,45,776	+12.91	200
...	7,324	..	+7,324	+1.35	...	+7,324	+1.35	201
...	5,74,622	2,15,216	+3,59,406	+30.92	40,523	+3,18,878	+27.43	202
...	2,18,45,250	52,24,178	+1,66,21,081	+44.44	18,46,671	+1,52,74,410	+40.34	203
...	50,80,124	34,90,553	+15,89,571	+8.44	6,81,727	+9,07,344	+4.82	204
...	40,22,771	23,40,830	+16,82,141	+4.64	12,45,943	+4,36,193	+1.20	205
...	23,63,247	17,90,328	+5,76,919	+1.33	14,50,653	—8,73,734	—2.01	206
...	83,00,409	18,85,070	+64,23,739	+20.31	7,30,927	+56,92,912	+25.98	207
...	48,34,981	40,40,225	+7,94,756	+8.8	46,86,250	—38,91,494	—4.32	208
...	6,41,61,490	2,43,58,242	+3,98,03,257	+12.63	1,24,02,047	+2,74,01,210	+8.69	209
...	5,81,441	8,51,315	—2,69,774	—8.21	1,16,029	—8,85,803	—11.74	210
...	1,02,533	2,05,510	—1,02,977	—47.71	7,358	—1,10,335	—51.13	211
...	4,57,562	8,43,076	—3,90,514	—19.68	75,706	—4,66,220	—23.48	212
...	9,616	29,245	—19,629	—5.20	12,764	—32,393	—8.68	213
...	11,51,152	19,34,043	—7,82,894	—13.35	2,11,857	—9,94,751	—16.96	214
...	6,53,12,651	2,62,92,288	+3,90,20,363	+12.16	1,26,13,904	+2,64,03,459	+8.23	215
...	99,667	38,767	+60,900	+9.80	22,689	+43,211	+6.43	216
...	1,39,524	87,712	+51,812	+4.43	43,442	+8,370	+7.2	217
...	1,15,862	2,18,337	—1,02,475	—12.24	28,890	—1,31,335	—15.69	218
...	12,964	1,78,361	—1,65,397	—128.59	4,395	—1,69,692	—131.93	219
...	41,052	16,819	+24,233	+12.79	6,419	+17,814	+9.40	220
...	92,415	1,35,870	—43,455	—21.26	7,239	—50,694	—24.81	221
...	1,79,101	1,00,514	+78,577	+9.47	32,971	+45,706	+5.50	222
...	71,993	56,064	+15,839	+1.91	38,094	—17,255	—2.09	223
...	36,529	18,912	+17,617	+8.07	7,365	+10,252	+4.69	224
...	1,86,396	47,852	+1,38,544	+19.14	16,419	+72,125	+15.59	225
...	9,25,403	8,94,193	+31,295		2,02,823	—1,71,528		226
11,31,731	11,07,36,908	4,75,75,969	+6,31,60,939		3,79,62,113	+2,51,98,826		227

(a) Vide footnote on page 193.

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended the 31st

CLASS OF WORK.	PROVINCES AND CANALS.	Number of Item.	CAPITAL OUTLAY		REVENUE	
			During 1929-30	To end of 1929-30	Direct Receipts (for details see Accounts Nos 35 and 36-A)	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No 34			
			R	R	R	R
A.—Irrigation Works—contd.	Brought forward		6,48,20,793	1,03,75,77,819	6,83,94,912	4,34,73,727
	GOVERNMENT OF BURMA—contd.		1,31,125	55,89,890	18,854	9,06,639
PRODUCTIVE—contd.						
	Htongyi Canal System	223	.	89,918	1,267	8,300
	Meiktila Lake	224	..	9,09,030	1,147	69,259
	Shwebo Canal	225	2,86,568	67,61,182	24,931	8,64,411
	Mon Canal	226	1,28,207	66,60,555	10,681	3,57,448
			5,45,995	1,99,60,576	56,580	22,06,147
UNPRODUCTIVE						
	Nyaungyan-Minhla Tank	227	.	15,07,206	3,579	47,074
	Kyankse Tank	228	...	5,71,047	1,362	18,012
	Salin Canals	229	3,44,279	10,59,679	13,077	72,001
	Mandalay Canal	230	225	57,58,927	13,484	4,45,805
	Ye-n Canal	231	51,953	59,01,677	8,221	2,76,792
	Panlaung River Improvement	232	39,593	12,14,423	...	...
			4,35,050	1,10,09,959	39,728	8,50,584
			9,81,045	8,50,70,514	96,308	1,06,781
B.—Navigation etc., Works—PRODUCTIVE	TOTAL A—IRRIGATION	..				
	Ma-ubm Island Embankment	233	1,43,149	12,47,574	2,356	3,39,566
	Irrawaddy Embankments	234	54,858	41,28,820	12,868	12,50,404
	Thongwa Island Embankment	235	..	2,22,594	792	75,891
	Twante Canal	236	24,953	51,62,493	5,20,996	...
	Ela Embankment	237	...	48,153	..	4,993
	Tamatakaw Sea Wall	238	9,056	1,13,538	...	9,065
	Investments in Government Commercial Undertakings (b)	239	-93,871	38,18,295	1,10,681	...
			1,98,145	1,47,31,167	6,47,693	16,80,819
UNPRODUCTIVE						
	Pegu-Sittang Canal	240	...	78,35,359	2,00,921	71,064
	Paghine Embankment	241	.	7,865	3,929	1,72,059
	Pegu River Embankment	242	..	80,192	147	11,819
	Zwebat Moyingyi Embankment	243	14,775	3,25,947	16,494	1,718
	Sittang Embankment	244	18,853	10,35,738	845	82,124
	Yandoon Island Embankment	245	5,185	13,10,269	800	80,461
	River Training works in Pyuntaza Plain	246	68,952	19,10,419	2,104	1,35,889
	Mokamu Drainage Scheme	247	56,404	1,88,911	...	...
	Diversion of the Delaun and Pagaing Chaungs	248	-1,51,808	1,79,514	...	...
			11,831	1,22,72,214	2,25,240	5,60,984
	TOTAL B—NAVIGATION	.	1,50,006	2,71,03,681	8,72,938	22,41,753
	TOTAL GOVERNMENT OF BURMA	.	11,31,051	6,30,74,215	9,69,236	53,07,484
	Carried over		6,54,51,844	1,10,06,52,634	6,93,04,143	4,37,81,211

(b) This head represents investment by the Government of Burma in the Public Works Dredger Division to which the system of accounts applicable to Government Commercial Undertakings has been extended from 1st April 1925; vide paragraph 1 of the Introductory Note on page xi Rs. 1,10,681 shown against this account under "Direct Receipts" represents recoveries of indirect charges from the undertakings and Rs. 7,68,352 shown under "Working Expenses" represents loss on the undertakings during 1929-30.

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30.		Working Expenses during 1929-30 for details see Accounts Nos. 36 and 36-A	EXCLUDING INTEREST.		Interest on Capital (a)	INCLUDING INTEREST		Number of item
Less—Collection of Sgrs. in the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—)	Rate per cent. on Capital Outlay to end of year	
R	R	R	R		R	R		
11,31,731	11,07,36,908	4,76,76,969	+6,31,60,939	..	3,79,62,118	+2,51,98,826	..	
	9,26,408	8,94,198	+31,206		2,02,823	-1,71,528		
...	9,957	4,341	+5,313	+5.91	3,079	+2,234	+2.48	223
..	70,406	20,611	+49,795	+7.48	30,936	+18,859	+2.07	224
...	8,80,042	3,67,894	+5,21,148	+7.71	2,81,153	+3,86,993	+4.24	225
..	3,68,120	7,14,032	-3,45,908	-5.19	2,37,883	-5,83,786	-8.76	226
...	22,64,27	20,01,079	+2,61,648	+1.81	7,08,874	-4,47,226	-3.24	
..	50,653	34,060	+16,593	+1.10	61,233	-34,640	-2.30	227
..	19,374	67,577	-48,203	-8.44	19,330	-67,533	-11.82	228
..	85,978	79,262	+6,716	+68	43,247	-36,531	-3.45	229
..	4,50,280	1,18,566	+3,40,723	+5.92	1,94,169	+1,46,564	+2.34	230
..	2,84,013	2,54,820	+29,193	+49	2,44,212	-2,15,019	-3.64	231
...			...	...	59,856	-59,856	-4.92	232
..	8,90,307	5,54,285	+3,46,022	+2.15	6,12,037	-3,67,015	-1.67	
...	31,62,034	25,55,364	+6,06,670	+1.68	13,20,911	-7,14,241	-1.99	
..	3,41,922	61,130	+2,80,792	+22.61	45,132	+2,35,600	+18.89	233
...	12,63,272	6,14,177	+6,49,095	+10.13	1,42,822	+5,06,273	+12.58	234
...	76,683	35,120	+41,563	+18.67	7,402	+34,161	+15.35	235
...	5,20,996	48,181	+4,72,815	+9.15	(c) 1,77,676	+2,95,140	+5.71	236
..	4,093	4,804	+90	+28	2,158	-2,059	-4.77	237
...	9,993	11,180	-1,215	-1.07	5,450	-6,685	-5.87	238
..	1,10,681	7,63,352	-6,57,671	-17.23	...	-6,57,671	-17.23	239
...	23,28,512	15,43,031	+7,85,478	+5.34	3,80,639	+4,04,889	+2.75	
..	2,71,985	1,67,260	+1,04,725	+1.42	2,89,279	-1,84,554	-2.51	240
...	1,75,988	22,974	+1,53,014	+1945.50	289	+1,52,725	+1941.83	241
...	11,766	4,640	+7,126	+8.88	3,675	+8,451	+4.38	242
...	18,212	75,453	-57,241	-17.50	12,438	-69,674	-21.98	243
...	82,960	1,42,447	-59,478	-5.74	39,402	-98,880	-9.54	244
...	87,261	1,88,038	-50,777	-3.87	64,886	-1,15,168	-8.79	245
...	1,37,993	3,19,154	-1,81,161	-9.48	93,797	-2,74,958	-14.38	246
..	..	...	...	...	7,935	-7,935	-4.24	247
...	...	...	..	...	12,771	-12,771	-7.11	248
...	7,86,174	8,69,966	-83,792	-68	5,23,667	-6,07,759	-4.91	
..	31,14,686	24,13,000	+7,01,686	+2.58	9,04,606	-2,02,920	-75	
...	62,76,720	49,68,364	+13,08,356	+2.07	22,25,517	-9,17,161	-1.45	
11,31,731	11,70,13,828	3,25,44,343	+8,44,69,295		4,01,87,630	+2,42,81,665		

(a) *Vide* footnote on page 193.

(c) In the calculation of this figure a sum of Rs. 17,94,819 credited to the capital account of the Twante Canal Project during 1917-18 and 1918-19, on account of the sale-proceeds of certain dredgers, has been taken in reduction of the capital outlay to end of 1916-17, as the credits relate to expenditure incurred during the latter period.

C. and CC.—Irrigation, etc.

No. 33.--STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION
ended the 31st

CLASS OF WORK.	PROVINCES AND CANALS	Number of Items.	CAPITAL OUTLAY.		REVENUE	
			During 1929-30	To end of 1929-30	Direct Receipts (for details see Accounts Nos. 35 and 36-A.).	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 34			
			R	R	R	R
	Brought forward		6,54,51,844	1,10,06,52,034	6,93,64,148	1,87,81,211
A.—Irrigation Works—	GOVERNMENT OF BIHAR AND ORISSA—					
UNPRODUCTIVE	Son Project	249	—138	2,59,16,990	26,60,004	.
	Orissa Project	250	788	2,65,73,855	8,03,887	...
	Dhaka Canal	251	...	5,99,704	54,524	...
	Tribeni Canal	252	—1,432	79,10,395	2,69,601	.
	Ghora Kotora Reservoir	253	...	469	...	...
	TOTAL GOVERNMENT OF BIHAR AND ORISSA.		—782	6,09,92,413	38,60,313	...
A.—Irrigation Works—	GOVERNMENT OF CENTRAL PROVINCES.					
UNPRODUCTIVE	Khapri-Aranda	254	9,486	3,48,657	26,715	1,063
	Marowda	255	...	3,76,035	10,173	892
	Pindraon	256	...	2,21,100	12,075	185
	Rumal	257	979	3,06,996	7,092	.
	Ramtek Reservoir	258	7,802	27,81,883	33,490	42
	Khairbunda	259	2,155	7,61,068	14,172	445
	Chandpur	260	4,274	6,65,194	12,147	80
	Asola Mendha	261	13,291	17,86,695	56,682	6,889
	Niwar Tar-Ametha Reservoir	262	21,486	3,75,628	1,431	...
	Barera Kalan with Mohari Feeder	263	...	2,25,261	6,091	910
	Jamunia	264	...	5,32,726	7,676	...
	Kattanjheri	265	5,348	1,97,502	2,284	...
	Ghorajheri	266	2,875	11,24,863	26,995	4,789
	Tandula Canal	267	4,24,698	1,09,82,707	2,18,282	2,403
	Naleshwar	268	4,004	6,05,082	9,457	1,614
	Chorkamara	269	18,197	9,68,396	14,945	274
	Bodulkasa	270	3,820	6,67,770	7,497	373
	Carried over		5,18,415	2,30,11,621	4,67,213	20,559
			6,54,51,62	1,16,16,44,447	7,32,24,464	4,87,81,211

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30.		Working Expenses during 1929-30 (for details see Accounts Nos. 36 and 36-A).	EXCLUDING INTEREST		Interest on Capital (a)	INCLUDING INTEREST		Number of Items.
Loss—Collection charges in the Civil Department	TOTAL REVENUE		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rate per cent on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-)	Rate per cent on Capital Outlay to end of year	
R	R	R	R		R	R		
11,31,731	11,70,13,628	5,25,44,333	+6,44,69,295		4,01,87,630	+2,42,81,635		
...	26,69,004	11,59,197	+15,09,807	+5.82	8,60,837	+6,48,970	+8.50	240
...	8,66,887	7,31,069	+1,35,818	+51	8,86,738	-7,50,920	-2.82	250
...	54,824	20,119	+25,705	+4.29	20,214	+5,491	+1.01	251
...	2,69,001	2,65,552	+4,049	+0.05	2,78,079	-2,74,030	-3.46	252
..	..	...	...		20	-29	-6.18	253
..	38,60,316	21,84,937	+16,75,379	+2.75	20,45,897	-3,70,518	-1.61	
..	28,378	8,364	+20,014	+5.74	11,617	+8,397	+2.41	254
...	11,065	3,716	+7,349	+1.95	12,504	-5,155	-1.87	255
...	12,260	5,501	+6,759	+3.05	8,373	-1,614	-1.73	256
...	7,092	5,821	+1,271	+41	10,380	-9,100	-2.98	257
...	33,541	41,078	-7,537	-27	92,894	-1,00,481	-3.62	258
...	14,617	23,763	-15,146	-1.99	25,833	-40,979	-5.38	259
..	12,227	23,970	-11,743	-1.76	22,420	-84,163	-5.14	260
...	63,571	42,178	+21,393	+1.20	61,441	-40,048	-2.34	261
...	1,431	6,860	-5,440	-1.45	12,690	-18,189	-4.83	262
...	7,001	9,173	-2,172	-0.96	7,983	-10,155	-4.51	263
...	7,676	9,801	-2,125	-40	18,965	-21,090	-3.96	264
...	2,284	5,491	-3,207	-1.62	6,830	-10,037	-5.08	265
...	31,784	29,656	+2,128	+1.19	42,032	-39,904	-3.55	266
...	2,20,685	2,07,760	+12,925	+1.11	4,38,734	-4,25,809	-3.87	267
..	11,071	19,272	-8,201	-1.18	26,401	-34,602	-4.98	268
...	15,219	27,787	-12,568	-1.80	41,739	-54,307	-5.84	269
...	7,870	28,969	-21,099	-3.16	27,638	-48,737	-7.30	270
...	4,87,772	5,05,180	-17,408	...	8,68,474	-8,85,892	...	
11,31,731	12,08,73,944	5,47,29,270	+6,61,44,671	...	4,22,33,527	+2,39,11,147	...	

(a) *Vide* footnote on page 198.

C. and CC.—Irrigation, etc.

No. 33.—STATEMENT showing the FINANCIAL RESULTS OF IRRIGATION, NAVIGATION,
ended the 31st

CLASS OF WORK.	PROVINCES AND CANALS	Number of Item	CAPITAL OUTLAY.		REVENUE	
			During 1929-30	To end of 1929-30	Direct Receipts (for details, see Accounts Nos. 36 and 36-A)	Irrigation Land Revenue collected in the Civil Department.
			For details see account No. 34.			
			R	R	R	R
A.—Irrigation Works—contd. UNPRODUCTIVE—contd.	Brought forward		6,54,51,062	1,16,16,41,447	7,32,21,464	4,87,81,211
	GOVERNMENT OF CENTRAL PROVINCES contd.		5,18,415	2,30,11,621	4,6,218	20,550
	Borina Nala	271	...	6,51,522	2,153	..
	Wanganga Canal	272	1,02,523	51,92,848	1,11,013	...
	Mahanadi Canal	273	1,22,602	1,54,34,599	2,23,458	15,912
	Pariat	274	8,287	18,31,648	7,368	1,886
	Jagwa	275	287	3,83,029	1,740	...
	Kuserla	276	2,592	3,68,247	1,363	...
	Kumhari	277	4,587	6,35,838	13,603	392
	Chandia Nala	278	1,016	5,78,260	2,285	...
	Amari	279	656	4,75,737	976	...
	Bor	280	—6,814	10,11,971	877	..
	Boharibund	281	16,667	12,76,317	3,724	...
	Mala	282	3,895	6,87,063	4,753	..
	Surki Poondi	283	—160	1,50,724	431	...
	Simrar Nala	284	—69	1,82,264	98	...
	Kharung	285	5,76,283	40,82,368	5,558	1,200
	Managarh	286	...	472	...	...
	Maniam	287	9,78,040	46,31,155	...	...
	Katni River	288	—3,980	4,44,284	...	...
	Suspense	289	—47,010	1,39,015	...	...
	TOTAL GOVERNMENT OF CENTRAL PROVINCES		22,72,798	6,20,78,535	8,46,538	39,949
	TOTAL PROVINCIAL GOVERNMENTS		6,77,23,830	1,22,37,22,982	7,40,70,997	4,88,21,160
	TOTAL CENTRAL GOVERNMENT		4,56,513	3,53,20,984	13,07,123	2,63,080
	GRAND TOTAL		6,81,80,373	1,25,90,43,966	7,59,78,120	4,90,84,240

EMBANKMENT AND DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*concl'd.*

DURING 1929-30		EXCLUDING INTEREST.			INCLUDING INTEREST.			Number of Items.
Loss— Collection charges in the Civil Department.	TOTAL REVENUE	Working Expenses during 1929-30 (for details see Accounts Nos. 36 and 36-A)	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-)	Rate per cent on Capital Outlay to end of year.	Interest on Capital (a)	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-)	Rate per cent on Capital Outlay to end of year.	
₹	₹	₹	₹	₹	₹	₹	₹	
11,31,731	1,08,73,944	5,47,29,270	+6,61,44,074		4,22,33,527	+2,39,11,147		
	4,87,772	5,05,180	-17,408		8,68,474	-8,85,882		
	2153	3,244	-3,031	-47	29,431	-32,512	-4.99	271
	1,11,013	1,42,940	-31,927	-61	2,02,941	-2,34,808	-4.52	272
	2,37,370	4,49,219	-2,09,849	-1.36	6,87,857	-8,97,703	-5.81	273
	9,254	14,385	-5,131	-28	94,075	-99,203	-5.42	274
	1,740	4,850	-3,110	-81	20,133	-23,243	-6.04	275
	1,263	4,263	-3,000	-81	19,265	-22,266	-6.05	276
	13,995	5,388	+8,607	+1.35	33,262	-24,655	-3.88	277
	4,285	2,795	-510	-99	30,332	-30,842	-5.83	278
	976	6,944	-5,968	-1.25	24,959	-30,927	-6.50	279
	877	10,152	-9,275	-92	53,307	-62,582	-6.18	280
	3,724	19,915	-16,191	-1.27	66,509	-82,700	-6.48	281
	4,753	4,385	+368	+0.5	35,969	-35,601	-5.18	282
	451	..	+451	+26	3,390	-7,939	-4.97	283
	98	15	+83	+0.4	9,571	-9,488	-5.20	284
	6,758	16,429	-9,671	-19	2,46,447	-2,56,118	-5.14	285
	...	...	..	...	25	-25	-5.80	286
	...	...	...	..	2,17,594	-2,17,594	-4.70	287
	...	...	...	...	23,425	-23,425	-5.27	288
	...	...	...	...	8,532	-8,532	-6.13	289
	8,84,482	11,92,104	-3,05,622	-49	29,80,483	-29,86,110	-4.81	
11,31,731	12,17,60,426	5,59,21,374	+6,58,39,052	+5.37	4,49,14,015	+2,09,26,037	+1.71	
...	21,70,203	11,78,032	+9,94,141	+2.81	12,31,726	-2,37,585	-6.87	
11,31,731	12,49,30,229	5,70,07,436	+6,68,23,193	+5.30	4,61,45,741	+2,06,87,452	+1.64	

(a) Vide footnote on page 193.

C. and CC.—Irrigation, etc.

RAJPUTANA.					
A.—Irrigation Works.					
Unproductive	Tanks in Ajmer Sub-Collectorate . . . . .	..	..	..	990 17,92,800
	" " " " " "	..	..	..	396 11,39,475
	Tanks in Todgarh " " " "	..	..	..	4,58,118
	TOTAL OUTLAY ON CONSTRUCTION . . . . .	..	..	..	1,386 33,89,593
	Deduct—Outlay financed from Ordinary Revenues . . . . .	.	.	.	35,89,593
	NET OUTLAY (NOT CHARGED TO REVENUE) . . . . .				..
	TOTAL OUTLAY ON CONSTRUCTION—CENTRAL GOVERNMENT.				3,63,20,984
	Deduct—Outlay financed from Ordinary Revenues				1,63,87,566
	NET OUTLAY (NOT CHARGED TO REVENUE)				2,99,33,418

No. 34.—DETAILED ACCOUNT OF CAPITAL EXPENDITURE on the CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1929-30—*contd.*

CLASS OF WORKS.	PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							EXPENDITURE TO END OF THE YEAR.							
		Works.	Establishment.	Tools and Plant.	Surplus.	Interest charged to Capital.	Debit—Receipts and Recoveries on Capital Account.	Net Total.	Works.	Establishment.	Tools and Plant.	Surplus.	Interest charged to Capital.	Debit—Receipts and Recoveries on Capital Account.	Net Total.	
		R.	Rs.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.
A.—Irrigation Works Productive	Brought forward							91,54,346								18,28,41,257
	GOVERNMENT OF BOMBAY—															
	Alibhar Kacheri Canal	..	..	..	..	..	..	..	79,193	28,888	636	..	..	..	..	1,03,430
	Sarfarwah	..	..	..	..	..	..	..	1,03,429	15,100	30	..	..	..	..	1,18,559
	Ghar Canal	..	..	..	..	..	..	..	5,26,909	1,12,454	4,207	..	..	..	..	6,43,570
	Great Marak Canal	..	..	..	..	..	..	..	3,46,335	91,514	3,618	..	..	80	..	4,41,387
	Gadikeri Tank	..	..	..	..	..	..	..	13,100	3,123	140	..	..	..	..	16,363
	Mavinkop Tank	..	..	..	..	..	..	..	23,743	6,220	350	..	..	138	..	30,185
	Sakkur Canal	..	..	..	..	..	..	..	11,86,681	2,20,331	14,429	..	..	160	..	14,21,461
	Unharwah	3,367	833	9	..	..	..	4,199	6,47,536	1,37,965	2,509	..	..	..	..	7,88,010
	Beguri Canal	—1,115	6	..	..	..	..	—1,109	50,36,369	3,65,099	5,405	..	..	19	..	24,56,884
	Desert Canal	..	..	..	..	..	..	..	21,69,725	4,89,016	25,601	..	..	87	..	26,74,205
	Fuleh Canal	3,10,803	1,05,293	4,232	..	..	..	4,20,331	27,49,898	7,66,901	21,395	..	..	504	..	33,40,610
	Sutah Canal	..	..	..	..	..	..	..	1,46,599	34,169	2,118	..	..	..	..	1,81,585
	Nasulakhi Canal	..	..	..	..	..	..	..	1,01,979	58,821	840	..	..	..	..	1,31,640
	Pinyari Canal	..	..	..	..	..	..	..	9,71,173	2,90,514	11,857	..	..	..	..	12,12,044
	Indus Canal Right Bank	..	..	..	..	..	..	..	75,297	13,512	883	..	..	..	..	89,122
	Indus Canal Left Bank	..	..	..	..	..	..	..	2,16,375	44,866	533	..	..	..	..	2,61,594
	Siro Canal and Branches	..	..	..	..	..	..	..	7,48,997	74,105	1,061	..	..	..	..	8,24,095
	Rajpith, Chitti and Gaung Canals	..	..	..	..	..	..	..	2,52,175	30,104	27	..	..	..	..	2,82,298
	Canals in Rohri	..	..	..	..	..	..	..	1,56,630	18,853	540	..	..	..	..	1,69,603
	Western Nara and Pritchard Canal.	..	..	..	..	..	..	..	18,17,692	4,12,156	13,628	..	..	..	..	22,43,471

Phitta Canal	..	..	..	..	21,582	4,041	—53	..	..	..	25,570
Gharo Mahmud	..	..	..	..	79,028	26,735	277	..	..	..	1,06,040
Kari Shumali	..	..	..	..	10,823	4,302	66	..	..	..	15,191
Nasirwah	..	..	..	..	34,842	10,940	—42	..	..	..	45,640
Indus Canals—(other Canals in Fuleli District).	..	..	..	..	86,777	24,003	805	..	..	..	1,12,485
Dambho Canal	..	..	..	..	40,671	9,313	530	..	..	..	50,514
Mariwah	..	..	..	..	7,887	1,682	38	..	..	..	9,307
Beghar Canal	..	..	..	..	6,10,865	1,24,450	4,240	..	..	500	7,45,055
Dein Canal	..	..	..	..	23,324	4,764	161	..	..	..	28,248
Shabada Channel	..	..	..	..	60,680	38,518	1,581	..	..	..	1,00,739
Lined Barrage and Canals Construction	3,23,10,594	30,40,344	75,636	40,70,831	2,78,60,741	2,06,71,618	21,80,485	13,15,895	1,58,77,321	4,00,004	13,58,11,087
Garkino Canal	..	..	..	..	1,07,005	23,300	665	..	..	..	1,30,970
Kasudi Tank	..	..	..	..	31,432	8,500	880	..	..	..	40,812
Chikhi Canal	..	..	..	..	39,983	13,610	210	..	..	..	53,808
Hathmati and Khaurati Canal	..	..	..	..	10,07,178	2,24,687	13,252	..	..	1,469	12,43,618
Dambal Tank	..	..	..	..	49,582	10,769	878	..	..	62	60,847
Medleri Tank	..	..	..	..	61,881	15,354	1,155	..	..	6	78,351
Hartala Tank	..	..	..	..	33,437	11,036	2,579	..	..	4	47,946
Mhaswa Tank	..	..	..	..	1,01,559	26,999	1,129	..	..	6	1,28,781
Madag Tank	..	..	..	..	1,26,606	31,841	2,825	..	..	14	1,61,248
Asundi Tank	..	..	..	..	48,805	10,881	1,055	..	..	..	60,741
(carried over	2,25,23,642	40,55,476	79,877	40,70,831	2,78,60,741	2,06,71,618	21,80,485	13,15,895	1,58,77,321	4,00,004	13,58,11,087
	..	..	..	..	14,99,448	8,53,047	23,963	..	..	1,561	18,76,192
	..	..	..	..	91,54,346	..	..	..	..	..	18,28,41,257

C. and CC.—Irrigation, etc.

No. 34.—DETAILED ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1929-30—*contd.*

CLASS OF WORKS.	PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.										EXPENDITURE TO END OF THE YEAR.									
		Works.	Establishment.	Tools and Plant.	Survey.	Interest charged to Capital Account.	Deduct—Receipts and Reserves on Capital Account.	Net Total	Works	Establishment.	Tools and Plant.	Survey.	Interest charged to Capital Account.	Deduct—Receipts and Reserves on Capital Account.	Net Total						
	Brought forward	R	R	R	R	R	R	R	R	R	R	R	R	R	R						
		2,25,23,642	46,55,476	79,877	23,29,326	40,70,881	1,16,335	51,54,346	14,40,774	2,40,71,320	23,00,925	18,15,595	1,58,77,321	4,01,442	13,28,117						
	GOVERNMENT OF BOMBAY																				
	<i>contd.</i>																				
	Ekrak Tank	...	...	...	...	...	...	...	10,07,089	2,14,509	9,713	...	...	1,194	12,28,117
	Muchkund Tank	...	...	...	...	...	...	...	1,11,880	26,360	2,294	...	...	267	1,40,217
	Bhadalwad Tank	...	...	...	...	...	...	...	1,57,041	53,403	2,021	...	...	...	2,13,115
	Bhatodi Tank	...	...	...	...	...	...	...	2,73,838	70,183	9,354	...	...	690	3,32,685
	Konegaon Tank	...	...	...	...	...	...	...	30,044	7,661	218	...	...	...	37,923
	Krishna Canal	...	...	...	...	...	...	...	7,30,340	1,56,123	2,738	...	...	98	8,98,163
	Upper Man River Works	...	...	...	...	...	...	...	3,14,266	95,008	6,782	...	...	241	4,15,835
	Maini Tank	...	...	...	...	...	...	...	3,49,760	1,17,327	3,792	...	...	540	4,70,539
	Ashti Tank	...	...	...	...	...	...	...	6,13,578	1,46,014	8,298	...	...	5,892	7,62,493
	Rewari Canal	...	...	...	...	...	...	...	47,057	9,693	21	...	...	...	56,771
	Shirsuphal Tank	...	...	...	...	...	...	...	1,71,148	38,190	2,861	...	...	...	2,12,199
	Lower Panjura River Works	...	...	...	...	...	...	...	8,67,303	74,885	3,228	...	...	...	4,45,882
	Yeria River Irrigation Works	...	...	...	...	...	...	...	6,02,586	1,26,889	8,562	...	...	2,365	7,35,672
	Pansal Tank	...	...	...	...	...	...	...	1,62,423	42,532	2,823	...	...	71	2,08,007
	Mutha Canals including Maloba Tank	1,681	1,840	45	...	...	...	3,016	51,05,587	10,48,340	1,18,935	—1,136	...	12,328	62,59,374			
	Gokak Canal, 1st Section and Storages Works.	344	149	10	...	...	...	308	11,55,413	2,05,511	22,918	...	...	740	13,83,182	
	Eastern Nera Works	1,10,926	30,349	8,327	...	...	...	1,44,602	67,52,448	10,93,652	87,323	...	...	176	53,33,277	
	Mhaswad Tank	...	...	...	...	...	...	...	15,98,808	3,45,781	62,937	...	...	1,473	20,05,558
	Janrao Canal	98,045	24,724	2,947	...	...	...	1,27,788	10,13,867	17,15,841	1,96,894	...	...	981	98,70,357	
	Jamda Canal	...	...	...	...	...	...	...	7,94,306	1,93,426	13,435	...	...	21	10,01,146
	Pathri Tank	...	...	...	...	...	...	...	5,21,783	1,00,435	7,403	...	...	1,796	6,27,823

Victoria Tank	20	11	...	...	...	4,397	-4,396	58,050	11,282	729	...	...	6,860	58,151
Budhial Tank	499	298	8	...	...	1,070	-210	4,08,754	91,421	5,139	...	...	7,073	4,93,241
Nira Left Bank Canal and Shetpal Tank	3,83,883	2,72,102	9,302	...	...	43	6,14,739	91,49,815	28,03,682	2,87,376	...	...	8,446	1,23,22,127
H-asaulwarh	...	...	...	...	...	...	...	2,38,886	58,750	5,377	...	...	...	2,96,468
Dad Canal	-54	-18	-1	...	...	...	-78	22,08,618	3,85,691	19,838	...	...	34	26,14,111
Nasut Canal	...	...	...	...	...	...	...	15,61,286	2,57,971	7,080	...	...	158	18,26,179
Kadwa River Works	...	...	...	...	...	...	...	7,61,718	1,89,176	22,605	...	...	140	9,78,359
Wangoli Tank	...	...	...	...	...	...	...	2,13,081	26,861	1,863	...	...	743	2,42,312
Tranza Nagarna Tank	...	...	...	...	...	...	...	2,32,942	14,168	924	...	...	2	2,38,032
Savli Tank	...	...	...	...	...	...	...	2,02,183	20,269	1,974	...	...	247	2,34,179
Chankapur Tank	...	...	...	...	...	...	...	15,89,383	3,89,029	61,359	...	...	2,132	19,87,839
Sahyat Tank	...	...	...	...	...	...	...	1,34,805	22,199	1,448	...	...	...	1,58,452
Saki River	...	...	...	...	...	...	...	12,212	2,749	178	...	...	...	13,180
Godavari Canal	7,636	6,188	203	...	...	20	13,909	82,37,600	13,59,333	2,59,225	...	...	2,046	98,24,131
Puteiko Tank	...	...	...	...	...	...	...	86,822	17,323	1,209	...	...	...	1,07,336
Seharwah	...	...	...	...	...	...	...	23,823	3,831	375	...	...	2,199	25,830
Kalci Canal	...	...	...	...	...	...	...	75,665	21,813	1,036	...	...	...	98,514
Dharna Canal	...	...	...	...	...	...	...	77,768	16,388	1,133	...	...	...	93,609
Mahrwah Canal	20,244	5,026	53	...	...	...	25,323	11,74,094	2,54,559	9,812	...	...	6	1,48,38,459
Gokak Canal, Survey	...	...	...	...	...	...	...	67,659	28,358	2,544	...	...	...	98,859
Nira Right Bank Canal	7,07,134	4,20,993	11,986	...	...	23,651	11,14,474	2,93,74,806	72,65,082	9,81,758	...	...	1,90,716	3,74,89,874
Pravara River Works	...	...	...	...	...	430	-420	1,14,10,663	28,22,216	3,41,767	...	...	80,570	1,41,94,118
Gokak Canal, 2nd Section	...	...	...	...	...	...	...	92,086	70,024	14,246	...	...	...	1,70,306
Nautakhi (Abandoned Project)	...	...	...	...	...	...	...	4,875	286	...	...	...	...	5,111
Total Unproductive	12,80,008	7,63,159	27,614	...	...	31,546	20,39,235	9,76,87,600	2,80,12,399	25,96,713	62,436	...	3,31,243	12,80,07,815
TOTAL OUTLAY ON CONSTRUCTION.	3,98,08,650	48,18,635	1,07,491	-29,99,326	40,70,881	1,47,881	3,03,23,400	2,18,03,191	4,70,63,019	48,97,648	13,78,331	1,58,77,321	7,32,655	28,02,88,728
Deduct—Amount financed from Famine Insurance Grant.	...	...	...	...	...	...	...	...	...	...	...	...	...	90,84,000
Do. Amount financed from Ordinary Revenues.	...	...	...	...	...	...	...	...	...	...	...	...	...	2,08,12,646
NET OUTLAY NOT CHARGED TO REVENUE.	...	...	...	...	...	...	...	...	...	...	...	...	...	25,03,99,082
Carried over	...	...	...	...	...	...	5,94,77,746	...	...	...	...	...	...	58,32,76,339

No. 84—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1929-30.—*contd.*

CLASS OF WORKS	PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.										EXPENDITURE TO END OF THE YEAR.									
		Works.	Establishment.	Tools and plant.	Supplies.	Interest on capital.	Deduct—Receipts and Excesses on Capital Account.	Net Total.	Works	Establishment.	Tools and plant.	Supplies.	Interest on capital.	Deduct—Receipts and Excesses on Capital Account.	Net Total.						
A—Irrigation Works. Productive.	Brought forward	R	R	R	R	R	R	R	R	R	R	R	R	R	R						
	GOVERNMENT OF BENGAL—																				
	Damodar Canal	13,89,370	1,78,716	26,406	1,13,063	1,76,410	3,045	19,80,910	32,82,734	4,74,006	1,60,1780	—9,740	1,76,410	3,460	40,00,783						
	Bakreswar Irrigation Scheme	90,654	62,368	2,569	...	...	...	1,55,561	2,00,339	1,59,603	13,985	...	...	...	3,44,050
	Total Productive	14,80,024	2,41,084	28,975	1,13,063	1,76,410	3,045	20,36,501	34,83,133	6,33,612	1,74,168	—9,740	1,76,410	3,460	44,24,783						
	Unproductive	...	...	...	...	...	...	...	64,95,488	19,33,603	9,18,838	...	...	41,291	83,08,728
	Total A.—Irrigation	14,80,024	2,41,084	28,975	1,13,063	1,76,410	3,045	20,36,501	89,78,621	25,37,365	10,93,606	—9,740	1,76,410	44,751	1,27,31,511						
	Grand Trunk Canal	2,481	13,822	100	...	...	16,383	—410	12,24,982	2,78,381	21,052	...	1	1,35,698	13,80,718				
	Unproductive	...	...	...	...	...	...	...	18,98,108	3,83,411	1,42,204	1,227	...	1,013	25,50,905
	B—Navigation, etc., Productive.	Hill Trill Canal.	56,08,171	8,00,853	11,95,940	1,227	...	7,467,3	68,60,461					
...	Calcutta and Eastern Canals	...	...	...	...	...	...	...	13,32,811	1,19,008	3,17,750	...	...	1,53,398	18,16,141
...	Sunderbans Steamer Route	...	...	...	...	...	...	...	38,70,492	10,18,316	1,44,137	...	...	81,93,419	...
...	Madanpur Bhel Route	1,97,862	80,714	8,494	...	...	45,468	2,57,070	68,76,97	2,53,666	6,342	...	...	2,51,732	53,78,664		
...	“Romaldshay”	...	...	...	...	...	53,055	63,94,488	63,87,311	4,03,321	70,814	...	...	8,14,400	60,46,718
...	Purchase of Dredgers	...	...	...	...	...	...	—10,056	7,16,366	62,913	13,297	...	...	7,92,376	...
...	Dredging Bidyadhari	...	...	...	...	...	...	...	...	...	...	...	...	19,66,322	8,15,84,744
...	Total Unproductive	1,97,862	80,714	8,494	...	...	1,06,579	1,78,491	2,84,42,397	32,17,488	18,90,054	1,227	...	21,02,120	3,26,75,162				
...	TOTAL B—NAVIGATION	2,00,343	94,106	8,594	...	...	1,24,962	1,78,081	2,98,69,279	34,95,869	19,11,106	1,228	...	21,46,771	4,57,08,973				
...	TOTAL OUTLAY ON CONSTRUCTION	16,80,367	3,35,190	37,569	1,13,063	1,76,410	1,28,007	22,14,552	3,56,47,900	60,33,234	30,74,712	—2,512	1,76,410	21,46,771	2,29,79,354						
...	Deduct—Outlay financed from Ordinary Revenues.							2,41,602							29,23,778						
...	Add—Repayment of Capital expenditure charged to Ordinary Revenues.														2,49,51,197						
...	NET OUTLAY NOT CHARGED TO REVENUE.							19,72,980													

No. 34.—DETAILLED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during
and to end of 1929-30—contd.

CLASS OF WORKS.	EXPENDITURE DURING THE YEAR.										EXPENDITURE TO END OF THE YEAR.			
	Works.	Estab- lish- ment.	Tools and Plant.	Sup- ply.	Investment in Govt. securities and Under- takings.	Debit— Receipts and Capital Account.	Net Total.	Works.	Estab- lish- ment.	Tools and Plant.	Sup- ply.	Investment in Govt. securities and Under- takings.	Debit— Receipts and Capital Account.	Net Total.
A.—Irrigation Works. Productive	Brought forward										R	R	R	R
	Upper Bari Doab Canal	22,786	682	—8,119	59,522	1,05,49,389	35,74,965	7,37,980	82,857	2,81,287	2,36,320	21,07,1	2,06,23,421	2,81,156
	Western Jumna Canal	10,054	507	—1,25	26,624	1,42,11,65	37,04,488	2,69,983	1,28,219	4,36,71	3,69,54	2,84,156	1,80,71,320	2,84,156
	Sidhwa Canal	67	1	—784	—3.6	9,68,942	2,01,63	8,278	0.80	2,70,707	4,06,25	2,84,156	1,80,71,320	2,84,156
	Sidhwa Canal	4,561	52	—16,861	—0.253	1,81,21,373	48,75,114	21,13,604	1,3,005	4,36,71	3,69,54	1,18,153	2,51,27,843	1,18,153
	Central Workshops (Commercial)										R	R	R	R
	Chenab Irrigation Canal	1,82,883	6,161	—79,868	—3,898	8,01,156	95,620	8,01,156	8,01,156	8,01,156	8,01,156	9,39,004	3,77,379	9,39,004
	Lower Chenab Canal	3,588	2,544	—7,986	8,97,931	2,99,59,254	63,43,481	7,73,240	503,822	7,73,240	503,822	1,81,534	9,73,98,435	1,81,534
	Upper Chenab Canal	1,05,771	1,924	—4,447	3,02,818	1,43,5,634	80,27,070	4,36,71	3,69,54	4,36,71	3,69,54	27,19,912	8,02,96,752	27,19,912
	Lower Bari Doab Canal	87,351	1,924	—7,484	—5,881	3,01,68,016	51,01,725	4,36,71	3,69,54	4,36,71	3,69,54	21,10,903	8,02,96,752	21,10,903
	Satlaj Valley Project	1,63,065	87,351	—92,386	29,080	3,32,35,012	63,47,193	46,50,617	3,27,081	46,50,617	3,27,081	20,6,79	2,19,46,938	20,6,79
Unproductive	Total Unproductive										R	R	R	R
	Indus Irrigation Canal	80,21,349	1,17,167	—6,79,081	1,23,648	1,80,36,512	45,1,31	19,75,307	86,37,042	1,14,64,161	2,9,86,892	9,46,71	11,55,1402	9,46,71
	Indus Irrigation Canal	32,82,69	1,10,606	—6,79,081	6,57,164	1,83,74,368	37,10,781	1,02,24,199	85,445	1,02,24,199	85,445	64,77	32,1,589	64,77
	Indus Irrigation Canal	2,185	7	7,273	8,554	27,53,067	5,32,828	28,196	28,196	28,196	28,196	5,500	18,41,113	5,500
	Indus Irrigation Canal	39,534	136	—11,007	25,700	1,81,516	23,080	2,619	12,682	2,619	12,682	7,077	58,72,149	7,077
	Indus Irrigation Canal	7,047	136	—11,007	25,700	1,81,516	23,080	2,619	12,682	2,619	12,682	7,077	58,72,149	7,077
	Indus Irrigation Canal	41,719	143	—3,734	45,358	3,02,210	63,564	8,375	4,127	8,375	4,127	93,37,390	4,12,71	93,37,390
	Total Unproductive										R	R	R	R
	Indus Irrigation Canal	1,72,30,886	2,30,161	—1,40,806	1,93,42,813	38,92,4,741	7,12,91	1,62,6,219	1,15,12,992	1,62,6,219	1,15,12,992	1,00,51	1,2	1,00,51
	Indus Irrigation Canal										R	R	R	R
	Indus Irrigation Canal	1,72,30,886	2,30,161	—1,40,806	1,93,42,813	38,92,4,741	7,12,91	1,62,6,219	1,15,12,992	1,62,6,219	1,15,12,992	1,00,51	1,2	1,00,51
A.—Irrigation Works. Productive	NET OF PAY NOT CHARGED TO 1929-30										R	R	R	R
	GOVERNMENT OF BUREA.										R	R	R	R
	Upper Bari Doab Canal	22,786	682	—8,119	59,522	1,05,49,389	35,74,965	7,37,980	82,857	2,81,287	2,36,320	21,07,1	2,06,23,421	2,81,156
	Western Jumna Canal	10,054	507	—1,25	26,624	1,42,11,65	37,04,488	2,69,983	1,28,219	4,36,71	3,69,54	2,84,156	1,80,71,320	2,84,156
	Sidhwa Canal	67	1	—784	—3.6	9,68,942	2,01,63	8,278	0.80	2,70,707	4,06,25	2,84,156	1,80,71,320	2,84,156
	Sidhwa Canal	4,561	52	—16,861	—0.253	1,81,21,373	48,75,114	21,13,604	1,3,005	4,36,71	3,69,54	1,18,153	2,51,27,843	1,18,153
	Central Workshops (Commercial)										R	R	R	R
	Chenab Irrigation Canal	1,82,883	6,161	—79,868	—3,898	8,01,156	95,620	8,01,156	8,01,156	8,01,156	8,01,156	9,39,004	3,77,379	9,39,004
	Lower Chenab Canal	3,588	2,544	—7,986	8,97,931	2,99,59,254	63,43,481	7,73,240	503,822	7,73,240	503,822	1,81,534	9,73,98,435	1,81,534
	Upper Chenab Canal	1,05,771	1,924	—4,447	3,02,818	1,43,5,634	80,27,070	4,36,71	3,69,54	4,36,71	3,69,54	27,19,912	8,02,96,752	27,19,912
	Lower Bari Doab Canal	87,351	1,924	—7,484	—5,881	3,01,68,016	51,01,725	4,36,71	3,69,54	4,36,71	3,69,54	21,10,903	8,02,96,752	21,10,903
	Satlaj Valley Project	1,63,065	87,351	—92,386	29,080	3,32,35,012	63,47,193	46,50,617	3,27,081	46,50,617	3,27,081	20,6,79	2,19,46,938	20,6,79
	Total Unproductive										R	R	R	R
	Indus Irrigation Canal	80,21,349	1,17,167	—6,79,081	1,23,648	1,80,36,512	45,1,31	19,75,307	86,37,042	1,14,64,161	2,9,86,892	9,46,71	11,55,1402	9,46,71
	Indus Irrigation Canal	32,82,69	1,10,606	—6,79,081	6,57,164	1,83,74,368	37,10,781	1,02,24,199	85,445	1,02,24,199	85,445	64,77	32,1,589	64,77
	Indus Irrigation Canal	2,185	7	7,273	8,554	27,53,067	5,32,828	28,196	28,196	28,196	28,196	5,500	18,41,113	5,500
	Indus Irrigation Canal	39,534	136	—11,007	25,700	1,81,516	23,080	2,619	12,682	2,619	12,682	7,077	58,72,149	7,077
	Indus Irrigation Canal	7,047	136	—11,007	25,700	1,81,516	23,080	2,619	12,682	2,619	12,682	7,077	58,72,149	7,077
	Indus Irrigation Canal	41,719	143	—3,734	45,358	3,02,210	63,564	8,375	4,127	8,375	4,127	93,37,390	4,12,71	93,37,390
	Total Unproductive										R	R	R	R
	Indus Irrigation Canal	1,72,30,886	2,30,161	—1,40,806	1,93,42,813	38,92,4,741	7,12,91	1,62,6,219	1,15,12,992	1,62,6,219	1,15,12,992	1,00,51	1,2	1,00,51
	Indus Irrigation Canal										R	R	R	R
	Indus Irrigation Canal	1,72,30,886	2,30,161	—1,40,806	1,93,42,813	38,92,4,741	7,12,91	1,62,6,219	1,15,12,992	1,62,6,219	1,15,12,992	1,00,51	1,2	1,00,51

[illegible]

No. 34.—DETAILED ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1929-30—*concluded*.

CLASS OF WORKS	PROVINCES AND CANALS	EXPENDITURE DURING THE YEAR.										EXPENDITURE TO END OF THE YEAR.			
		Works	Establishment.	Tools and Plant.	Salaries, etc.	Net Total.	Works	Establishment	Tools and Plant	Salaries, etc.	Net Total.	R	R	R	R
A—Irrigation Works. Unproductive	Brought forward														
	GOVERNMENT OF THE CENTRAL PROVINCES.														
	Khapur-Aranda	6,216	3,270	...	...	9,486	2,71,870	67,136	1,642	...	3,42,007				
	Marwada	...	...	...	...	...	3,02,482	70,505	3,040	...	3,76,025				
	Pindwari	...	...	...	...	...	1,73,441	43,805	3,804	...	2,21,100				
	Rumal	489	460	...	...	949	2,45,633	57,601	4,133	...	3,03,996				
	Rantek Reservoir	9,535	4,287	...	...	13,822	22,86,396	4,77,123	24,385	...	27,81,386				
	Kharibunda	977	1,175	...	...	2,152	6,12,944	1,42,084	5,421	...	7,61,068				
	Chandpur	1,937	2,337	...	...	4,274	3,30,132	1,20,325	5,368	...	6,53,104				
	Asola Mendha	6,025	7,266	...	...	13,291	11,30,956	3,44,118	23,305	...	17,86,605				
	Nivari-Tar-Amethia Reservoir	9,770	11,785	...	...	21,555	2,98,927	72,324	4,331	...	3,73,281				
	Baena Kalan with Mohan Feeder.	...	...	...	...	...	1,86,074	37,834	1,715	...	2,23,901				
	Janmaha	...	...	...	...	...	4,23,926	98,939	10,160	...	5,22,726				
	Kadlagheri	2,572	2,576	...	...	5,148	1,55,646	38,626	3,387	...	1,97,362				
	Ghoraheri	1,803	1,579	...	...	3,382	8,72,368	2,44,259	13,639	...	11,24,301				
	Tandula Canal	2,77,200	1,46,964	1,482	...	4,24,646	85,20,008	20,82,363	5,35,702	...	1,64,896				
	Nalashuri	1,815	2,189	...	...	4,004	5,37,240	1,44,250	13,637	...	6,95,082				
	Chorkhanura	8,248	9,949	...	...	18,197	6,57,013	2,38,293	88,366	...	9,63,306				
	Beldukasa	1,752	2,088	...	...	3,840	2,03,858	1,57,053	6,893	...	6,47,770				
	Berina Nala	...	...	...	...	...	4,57,911	1,46,497	48,897	...	6,51,302				
	Wanganga Canal	51,219	51,320	...	...	1,02,539	19,64,965	11,77,351	52,253	...	21,22,445				
	Madanadi Canal	67,324	58,247	...	...	1,25,571	1,54,408	20,27,536	6,90,421	...	1,74,11,549				
	Parlat	4,886	5,594	...	...	10,480	12,45,221	5,46,513	74,703	...	18,22,418				
	Jagwa	84	100	101	...	285	2,55,117	1,29,233	5,647	...	3,84,020				
	Kuseria	1,175	1,417	...	...	2,592	2,17,313	1,51,412	2,340	...	3,68,217				

Kunhari	2,517	2,006	...	...	46	4,537	4,39,488	1,91,701	7,225	...	1,668	6,35,888
Chandea Nala	451	785	...	...	480	1,016	3,75,763	1,99,284	3,734	...	531	5,78,280
Anari	822	388	...	...	51	653	3,50,648	1,55,105	8,419	...	8,468	4,75,787
Beri	1,011	1,012	...	...	8,896	—	—	3,25,397	10,589	...	10,023	10,11,971
Rohari Burd	9,378	1,312	...	...	4,033	16,037	8,03,830	4,59,698	40,001	...	11,143	12,76,817
Nala	1,766	2,439	...	...	...	3,865	4,37,368	2,39,700	10,937	...	7,139	6,57,068
Sukti Pondi	—	—	...	...	...	—	—	44,357	6,650	...	265	1,59,734
Samra Nala	—	—	...	...	...	—	—	49,274	5,384	...	838	1,82,364
Kharung	4,22,572	1,54,337	...	2,345	2,971	5,76,283	34,77,962	14,68,029	66,086	...	29,709	49,52,768
Mangarh	...	...	...	...	...	...	...	11,43,311	5	...	12,270	46,81,155
Munahi	8,31,708	2,33,408	...	—89,184	2,942	9,73,040	34,39,068	1,43,311	61,046	...	4,701	4,44,234
Katni River	—	—	...	...	5,908	—3,930	3,29,443	1,19,216	276	...	...	1,39,015
Suspense	—10	—12	...	...	...	—47,010	...	...	...	...	...	...
TOTAL OUTLAY ON CONSTRUCTION	17,16,503	7,14,804	—85,096		25,993	22,72,798	4,65,85,164	1,38,77,731	18,31,811	1,39,015	5,52,206	6,20,76,736
<i>Deduct—Outlay financed from Revenue Insurance Grant</i>												
<i>Do—Outlay financed from Revenue Relief Fund</i>												
<i>Do—Outlay financed from Ordinary Revenues</i>												
NET OUTLAY NOT CHARGED TO REVENUE												
Total Outlay on Construction—Provincial Governments												
<i>Deduct—Outlay financed from Revenue Insurance Grants</i>												
<i>Do—Outlay financed from Revenue Relief Fund</i>												
<i>Do—Outlay financed from Ordinary Revenues</i>												
<i>Add—Repayment of Capital Expenditure charged to Ordinary Revenues</i>												
NET OUTLAY ON CONSTRUCTION—PROVINCIAL GOVERNMENTS NOT CHARGED TO REVENUE												
Grand Total.												
TOTAL OUTLAY ON CONSTRUCTION												
<i>Deduct—Outlay financed from Revenue Insurance Grants</i>												
<i>Do—Outlay financed from Revenue Relief Fund</i>												
<i>Do—Outlay financed from Ordinary Revenues</i>												
<i>Add—Repayment of Capital Expenditure charged to ordinary Revenues</i>												
Net Outlay on construction of Irrigation, etc., works not charged to Revenue												

(a) See note (b) on page 230.

No. 31A.—SUMMARY of CAPITAL EXPENDITURE on IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept.

Year.	Expenditure not charged to Revenue	Expenditure charged to Revenue	Total.
	R	R	R
Prior to 1870-77	8,74,09,425	5,32,89,975	14,07,89,400
1876-77	94,39,125	8,00,505	1,02,39,630
1877-78	80,61,270	7,90,920	88,52,190
1878-79	79,61,235	4,91,550	84,52,785
1879-80	59,81,205	7,00,875	66,82,080
1880-81	61,40,700	8,13,195	69,53,895
1881-82	56,54,280	13,64,920	70,19,200
1882-83	2,72,86,195	26,66,800	2,99,52,995
1883-84	72,72,765	28,35,210	1,01,07,975
1884-85	70,04,505	25,30,155	95,34,660
1885-86	50,26,760	20,24,865	70,51,625
1886-87	51,74,785	11,04,885	62,79,670
1887-88	53,30,190	9,37,995	62,68,185
1888-89	45,98,895	7,95,270	53,94,165
1889-90	37,80,315	7,99,735	45,80,050
1890-91	18,38,505	9,50,250	27,88,755
1891-92	72,96,015	10,34,870	83,30,885
1892-93	53,10,900	7,13,040	60,23,940
1893-94	68,16,840	7,97,955	76,14,795
1894-95	50,11,455	6,17,730	56,29,185
1895-96	60,99,075	5,79,510	66,78,585
1896-97	74,04,180	5,63,695	79,67,875
1897-98	69,24,315	5,02,305	74,26,620
1898-99	65,35,185	2,60,705	67,95,890
1899-1900	89,60,100	5,94,795	95,54,895
1900-01	88,67,245	5,29,815	93,97,060
1901-02	82,13,250	19,81,350	1,01,94,600
1902-03	84,62,665	24,17,205	1,08,79,870
1903-04	76,18,470	28,86,466	1,05,04,936
1904-05	54,17,580	39,97,275	94,14,855
1905-06	85,42,910	46,93,170	1,32,36,080
1906-07	1,19,64,405	1,11,63,175	2,31,27,580
1907-08	1,26,86,830	67,84,605	1,94,71,435
1908-09	1,47,62,735	71,86,215	2,19,48,950
1909-10	1,57,85,250	66,69,795	2,24,55,045
1910-11	1,80,58,320	57,91,185	2,38,49,505
1911-12	2,30,47,905	59,09,565	2,89,57,470
1912-13	2,11,24,035	70,76,880	2,82,00,915
1913-14	1,02,33,930	88,54,320	1,90,88,250
1914-15	1,68,47,700	86,57,625	2,55,05,325
1915-16	1,21,94,295	78,94,050	2,00,88,345
1916-17	76,81,245	50,84,244	1,27,65,489
1917-18	55,94,877	43,60,280	99,55,157
1918-19	35,51,466	47,00,295	82,51,761
1919-20	24,84,507	55,55,758	80,40,265
1920-21	60,88,195	60,25,127	1,21,13,322
1921-22	1,47,37,055	1,38,70,183	2,86,07,238
1922-23	2,66,84,080	75,20,966	3,42,05,046
1923-24	3,51,90,907	59,95,210	4,11,86,117
1924-25	3,93,20,504	20,96,320	4,14,16,824
1925-26	4,98,96,132	3,02,86,716	8,01,82,848
1926-27	4,49,81,802	2,02,17,310	6,51,99,112
1927-28	5,38,38,618	1,47,06,536	6,85,45,154
1928-29	7,11,82,616	(a) 64,01,775	(a) 7,75,84,391
1929-30	6,67,68,887	24,11,480	6,91,80,367
Add—Capital expenditure on old Minor Works and Navigation to end of 1920-21		6,04,07,227	6,04,07,227
Deduct—Outlay to end of 1920-21 on old Protective Works for which no capital accounts were kept		1,71,54,688	1,71,54,688
Add—Repayment of capital expenditure charged to revenue in previous years			
	8,81,178	—30,81,178	—22,00,000
TOTAL	(b) 90,80,21,394	35,10,19,572	1,25,90,40,966

(a) Includes a net addition of Rs. 2,51,020 as detailed below, on account of outlay previously charged to Irrigation Works for which no Capital Accounts are kept, brought on to Capital Account of 1928-29 without financial adjustment less outlay written off the Capital Account:—

	Rs.	
North West Frontier Province		
United Province	285,344	
Punjab	27,441	
		3,12,885
Less—Capital outlay to end of 1928-29 written off without financial adjustment—		
Baluchistan	13,117	
Central Province	18,708	
Recovery of investment in Commercial undertaking (Baluchistan) adjusted as receipts	77,642	109,473
Total	1,08,473	

(b) The discrepancy between the figures and that shown in the last column of Account No. 31 is explained in para. 4 (1) of the Note on page 157.

No. 35.—ABSTRACT ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930

	A—IRRIGATION WORKS		B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS		TOTAL
	PRODUCTIVE	UNPRODUCTIVE	PRODUCTIVE	UNPRODUCTIVE	
	R	R	R	R	L
Central Government.					
Punjab		55,090			55,090
North West Frontier Province	9,79,183	8,50,383			18,29,566
Rajasthan		22,467			22,467
TOTAL CENTRAL	9,79,183	8,72,473			18,51,656
Provincial Governments.					
Government of Madras	5,10,800	62,575		95,288	6,68,663
Government of Bombay	3,10,551	1,00,996			4,11,547
Government of Bengal		2,80,027		9,21,030	11,51,306
Government of United Provinces	1,07,42,800	10,47,380			1,17,90,180
Government of Punjab	4,50,21,003	3,52,000			4,83,73,003
Government of Burma	50,580	39,723	6,47,693	2,25,240	9,63,236
Government of Bihar and Orissa		38,60,316			38,60,316
Government of Central Provinces		6,46,533			6,46,533
TOTAL PROVINCIAL	1,07,42,800	1,18,89,727	6,47,693	2,25,240	1,16,94,460
TOTAL—CENTRAL AND PROVINCIAL	1,17,12,083	1,27,62,200	6,47,693	2,25,240	1,43,47,216

C. and CC.—Irrigation, etc.

Arankota Channel System</
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C. and CC.—Irrigation, etc.

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No. 35A—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1980—*contd.*

CLASS OF WORKS.	PROVISIONS AND DRAINAGE.	Water Revenue.	Others' Rates.	Water Supply of Towns.	Saline of Water.	Plantation.	Other Grants Provision.	Water Power.	Navigation.	Repts. Buildings.	Flame	Miscellaneous.	Debt— Refunds.	TOTAL.
	Brought forward	R	R	R	R	R	R	R	R	R	R	R	R	R
B—Navigation		4,001	3	52,250	17,499	59,180	1,29,300	..	2,79,419	11,894	97	25,842	5,501	5,73,384
Works—														
UNPRODUCTIVE	Provincial Governments—<i>contd.</i>													
	GOVERNMENT OF MADRAS— <i>contd.</i>													
	Ganjam—Gopalpur Canal	..	..	..	..	6,075	31	..	1,093	..	..	..	..	6,106
	Vedranaiyann Canal	..	..	..	..	..	..	..	84,874	527	..	2,747	169	85,089
	Buckingham Canal	..	..	..	100	..	..	..	..	..	..	..	..	95,285
	TOTAL B—NAVIGATION	..	..	..	100	6,075	31	..	85,967	527	..	2,747	169	95,285
	TOTAL GOVERNMENT OF MADRAS	4,001	3	52,250	17,499	65,255	1,29,331	..	3,65,386	12,421	97	28,089	5,660	6,65,672
A—Irrigation														
Works—														
PRODUCTIVE	GOVERNMENT OF BOMBAY.													
	Alibhar Kacheri Canal	251	..	..	..	..	2	..	..	..	7	300	..	590
	Sarfazwah Canal	2,285	..	..	..	10	205	..	..	..	84	273	..	2,807
	Ghu Canal	8,880	..	..	328	31	591	..	..	1,238	4,159	5,848	1,421	10,339
	Great Marak Canal	3,855	..	..	..	140	19	..	..	..	742	759	52	5,483
	Sukku Canal	1,506	..	..	67	17	146	..	..	92	698	801	3	3,284
	Unharwah	266	..	..	..	19	161	..	..	..	609	190	52	1,193
	Paguri Canal	41,724	..	1,732	83	45	86	..	..	16	4,272	1,876	2	51,851
	Desert Canal	76,638	..	..	2	66	711	..	..	2,29	2,890	2,200	..	82,615
	Fulhi Canal	70,364	..	..	967	140	1,120	..	..	1,118	3,763	8,938	2,073	84,367
	Amulhi Canal	504	18	..	190	46	458	210	..	1,516
	Sattah Canal	9	16	20

Pinjari Canal	2,651	156	802</
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C. and CC.—Irrigation, etc.
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No. 35A.—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

CLASS OF WORKS.	PROVISIONS AND CASH.	Water Rates	Owner's Rates	Water Supply of Towns.	Sales of Water.	Plantation.	Other Canal Provisions.	Water Power.	Navigation.	Rents Buildings.	Flora.	Miscellaneous.	Deport- ment.	Total.
		R	R	R	R	R	R	R	R	R	R	R	R	R
	Brought forward	4,001	3	52,350	17,499	65,256	1,293,331	...	3,05,386	13,431	97	28,089	5,690	6,68,672
		2,40,072	...	1,732	2,080	1,002	9,080	...	...	5,433	26,499	35,969	5,505	3,16,551
	Provincial Governments— <i>contd.</i>													
	GOVERNMENT OF BOMBAY— <i>contd.</i>													
		41,955	...	754	...	315	8,316	...	...	268	269	3,767	25	55,699
	Elkrunk Tank	31,176	...	...	1,12,486	...	6,655	...	...	13	188	1,430	28	1,51,946
	Muchlandi Tank	164	...	...	...	...	...	...	...	...	...	...	...	164
	Bhadalwadi Tank	639	...	...	...	...	791	...	...	...	26	...	275	1,180
	Bhatodi Tank	4,407	...	...	...	326	330	...	...	7	...	1,046	...	6,116
	Konggaon Tank	2,487	...	...	...	...	26	...	...	1	...	6	...	2,520
	Krishna Canal	56,702	...	...	...	253	371	...	...	4	...	...	...	57,329
	Upper Man River Works	5,669	...	...	...	...	...	...	...	16	...	4	...	5,689
	Mani Tank	7,562	...	...	...	...	308	...	...	...	...	1,961	...	9,729
	Ashti Tank	20,805	...	...	...	...	865	...	...	...	...	2,208	...	23,578
	Rewari Canal	9,959	...	...	...	23	384	...	...	10	...	...	...	4,326
	Shirgaon Tank	4,375	...	...	...	...	491	...	...	...	...	16	...	5,082
	Lower Pungla River Works	12,500	...	...	...	...	2,301	...	...	70	...	365	...	13,236
	Yerala River Irrigation Works	20,383	...	...	...	221	2,279	...	...	...	...	...	...	22,923
	Parsal Tank	8,434	...	...	...	45	99	...	...	20	...	161	...	8,739
	Mutha Canal including Maloba Tank	2,65,487	...	1,23,129	7,047	...	5,014	...	799	785	1	2,681	225	4,87,700
	Ghat's Canal 1st Section	44,755	...	...	550	...	779	14,313	...	158	...	2,854	517	62,912
	Western Nar Works	2,017	...	...	15,064	156	3,171	...	499	42	4,565	8,576	2,340	32,380

A—**Irrigation Works**—*contd.*
UNPRODUCTIVE—*contd.*

[illegible]

C. and CC.—Irrigation, etc.,

No. 35A.—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

CLASS OF WORK.	PROVINCES AND CANALS.	WATER TAKEN.	CUTTING OF DITCHES.	WATER SUPPLY OF TOWNS.	SALES OF WATER.	PLANTATION	OTHER CANAL PRODUCE.	WATER POWER.	NAVIGATION	RENTS OF BUILDINGS.	FISHERIES.	DIRECT EXPENSES.	DEDUCTIONS AND REBATE.	TOTAL.
	Brought forward	₹ 28,851.12	₹ 3	₹ 1,81,301	₹ 1,74,540	₹ 84,844	₹ 2,15,563	₹ 14,313	₹ 3,86,786	₹ 39,697	₹ 44,141	₹ 1,17,214	₹ 44,386	₹ 40,79,219
A—Irrigation Works—	PROVINCIAL GOVERNMENTS—<i>contd.</i>													
	GOVERNMENT OF BENGAL.													
UNPRODUCTIVE	Midnapore Canal	1,66,688	...	...	1,500	1,628	219	525	34,731	2,470	...	23,238	63	2,30,927
B—Navigation Works—														
UNPRODUCTIVE	Hijli Tidal Canal	...	...	...	...	35	...	...	62,973	10	...	4,650	...	67,668
	Calcutta and Eastern Canals	...	...	...	...	552	...	...	4,08,703	7,210	...	30,960	23	4,17,440
	Sunderban Steamer Route	...	...	...	...	17	...	...	63,972	...	...	831	...	64,750
	Madaripur Bheel Route	...	...	...	...	8	...	...	3,35,936	83	...	5,199	...	3,41,221
	TOTAL B—NAVIGATION	...	...	...	...	607	...	...	8,71,514	7,303	...	41,640	25	9,21,089
	TOTAL—GOVERNMENT OF BENGAL	1,86,686	...	...	1,500	2,233	219	525	9,06,245	9,773	...	64,873	88	11,51,866
A—Irrigation Works—	GOVERNMENT OF UNITED PROVINCES.													
PRODUCTIVE	Ganges Canal	61,28,887	31,414	3,500	25,531	61,897	26,479	89,150	4,737	9,246	6,999	1,55,475	7,400	65,30,126
	Lower Ganges Canal	38,38,625	15,518	58,228	65,156	88,654	23,240	5,801	2,505	5,070	4,311	22,582	3,592	40,49,428
	Eastern Jumna Canal	26,57,477	9,771	...	3,379	20,868	5,908	18,753	...	1,560	1,236	5,993	3,642	27,15,215
	Agra Canal	12,31,910	10,816	6,029	21,122	23,190	11,043	3,065	...	1,555	1,336	8,637	3,418	13,12,323

PRODUCTIVE WORKS.	4,22,26	3,037	65,771	1,52,043	1,43,006	99,652	1,32,193	7,242	32,682	21,201	2,06,829	32,405	1,65,424	60
Richard Canal	4,22,26	3,037	65,771	1,52,043	1,43,006	99,652	1,32,193	7,242	32,682	21,201	2,06,829	32,405	1,65,424	60
Dun Canal	1,24,775	7,512	...	...	...	...	...	...	...	...	...	...	...	...
Bijnor Canal	74,282	1,178	...	...	...	...	...	...	...	...	...	...	...	...
Gurga Canal	65,364	...	...	...	...	...	...	...	...	...	...	...	...	...
Sarda Canal	12,69,867	...	14	151	2,502	17,255	...	...	13,709	6,721	1,51,26	512	12,12,246	...
Total	1,65,31,435	79,246	65,771	1,52,043	1,43,006	99,652	1,32,193	7,242	32,682	21,201	2,06,829	32,405	1,65,424	60
Bewa Canal	5,15,255	...	...	455	1,937	2,814	...	...	2,765	307	2,694	1,506	5,21,021	...
Ken Canal	2,85,194	...	...	2,575	...	3,234	...	...	2,871	187	2,473	6	2,44,447	...
Dhusan Canal	1,00,641	...	...	147	...	2,357	...	...	170	117	1,778	26	1,05,690	...
Chaggar Canal	69,723	...	...	17,138	...	1,237	...	...	1,257	...	1,082	...	54,037	...
Pahuj and Garhman Canals	16,622	...	5,044	85	...	507	...	...	6	...	221	...	22,751	...
Lakes and Tanks in Jhansi District	7,895	...	...	6	...	891	...	...	2	...	2,045	...	10,209	...
Malhawan Tank	13,066	...	...	31	...	118	...	...	3	...	249	1	1,4,646	...
Lakes and Tanks in Hamirpur District	4,755	140	...	21	...	324	...	...	...	35	...	...	8,003	...
Tanks in Band District	6,216	...	...	370	...	285	...	...	171	...	1,056	...	7,944	...
Serri Lake	7,449	...	...	18	...	115	...	...	...	...	25	...	7,607	...
Sukhra Canal	1,741	...	...	7	...	24	...	...	...	...	10	...	1,777	...
Chori Nadi Scheme	3,880	...	...	29	...	82	...	...	2	...	71	...	3,575	...
Kitham Reservoir	...	...	...	1,000	...	150	...	...	...	...	...	...	1,180	...
Barwar Lake and Canal	2,468	...	...	...	...	...	...	...	...	...	...	...	2,489	...
Ba Sagar Lake	74	...	...	...	...	...	...	...	...	...	...	...	74	...
Juwani Tank	144	...	...	...	...	...	...	...	...	...	...	...	144	...
Kinabawa Tank	40	...	...	...	...	...	...	...	...	...	...	...	40	...
Kaiwana Tank	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	1,65,31,435	79,246	65,771	1,52,043	1,43,006	99,652	1,32,193	7,242	32,682	21,201	2,06,829	32,405	1,65,424	60
UNPRODUCTIVE WORKS.	1,81,177	74,404	20,845	1,70,175	1,47,743	1,12,467	1,40,661	7,242	58,277	22,167	2,22,000	55,644	1,77,356	20
Grand over	3,46,492	153,650	86,616	3,22,218	2,90,749	2,12,119	2,80,852	14,484	90,964	43,368	4,28,829	88,049	3,42,780	80

No. 35A—DETAILED ACCOUNT OF DIRECT RECEIPTS FROM IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

CLASS OF WORK.	PROVINCES AND CANALS.	Water Rates.	Owners' Farm.	Water Supply of Towns.	Sales of Water.	Plantation.	Other Canal Expenses.	Water Power.	Navigation.	Repts on Buildings.	Fine.	Miscellaneous.	Deduct—Returns.	Total.
	Brought forward	R	R	R	R	R	R	R	R	R	R	R	R	R
		1,98,68,307	79,409	2,52,176	3,49,996	2,32,820	3,27,706	1,46,964	12,50,253	87,724	66,334	4,08,063	72,368	2,30,21,214
A—Irrigation Works—	Provincial Governments—													
PRODUCTIVE.	GOVERNMENT OF PUNJAB.													
	Upper Bari Doab Canal	52,70,459	...	3,239	62,847	12,586	16,411	1,04,165	...	10,150	105	33,759	2,095	55,11,826
	Western Jumna Canal	40,22,704	...	...	46,841	11,932	2,569	9,494	58,217	9,708	229	10,487	2,310	41,68,421
	Sidhuai Canals	3,46,638	...	...	883	1,049	145	...	...	463	...	2,900	433	3,51,945
	Sirhind Canal	50,67,418	...	4,301	42,226	24,106	5,987	1,30,713	7,240	13,269	...	1,83,991	652	54,68,580
	Central Workshops (Commercial Account)	...	...	...	...	...	...	...	...	...	...	(a) 7,824	...	7,824
	Chenab Inundation Canal	2,47,379	...	...	91	1,002	110	...	...	388	...	199	241	2,48,928
	Lower Chenab Canal	1,22,57,318	57	34,048	31,601	9,747	17,181	20,194	...	28,311	163	62,438	895	1,24,80,163
	Lower Jhelum Canal	33,60,185	...	1,243	7,562	1,953	2,379	20,787	...	11,769	823	3,622	513	34,09,780
	Upper Chenab Canal	33,17,020	...	...	543	793	119	...	...	14,640	9	15,087	1,748	33,46,433
	Upper Jhelum Canal	15,06,504	...	...	883	638	202	...	...	10,014	5	72,720	1,909	15,88,087
	Lower Bari Doab Canal	51,83,995	...	...	34,156	1,784	134	6,068	...	16,989	...	16,284	781	52,66,578
	Sudley Valley Project	31,41,394	...	3	32,416	7,699	1,573	...	276	15,675	247	32,727	(b) 31,706	32,00,704
		4,87,11,464	57	42,834	2,58,598	78,239	46,510	2,91,421	65,733	1,81,808	1,581	4,42,008	43,283	4,30,21,993
UNPRODUCTIVE.	Muzaffargarh Inundation Canal	1,51,695	...	...	388	3,539	336	...	...	2,438	15	437	359	1,52,479
	Indus Inundation Canal	98,827	...	...	297	7,168	28	...	...	1,965	...	1,011	7	1,09,839
	Shahpur Canal	77,769	...	...	680	61	26	...	...	97	...	24	165	78,412
	Chagga Canal	5,041	...	...	...	...	...	...	...	175	...	34	...	5,270
		3,37,532	...	...	1,205	10,765	463	...	...	4,725	15	2,146	591	3,52,500
	TOTAL—GOVERNMENT OF PUNJAB	4,40,44,796	57	42,834	2,58,733	84,007	47,210	2,91,421	65,733	1,36,031	1,596	4,44,164	43,574	4,53,73,698

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(c) Represents profits of Commercial concern.

(b) Includes Rs. 28,949 creditable to the Bahawalpur and Bikaner States.

C. and CO.,—Irrigation, etc.

No. 35A.—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

CASES OF WORK.	PROVISIONS AND GRANTS.	Water Rates.	Owners' Rates.	Water Supply of Towns.	Sales of Water.	Receipts from Workshops.	Plantation.	Other Capital Expenditure.	Water Power.	Navigation.	Rents of Buildings.	Fines.	Profits and other receipts from Government Commercial Undertakings.	Miscellaneous.	Deduct—Refund.	Totals.
		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
	Brought forward	0,89,13,108	79,466	2,95,010	8,09,729	..	3,16,627	3,74,916	4,38,386	13,45,956	2,93,765	67,980	..	4,52,947	1,22,242	6,83,94,912
	Provincial Governments	10,122	..	..	8,414	..	2,194	293	..	1,883	20,366	206	..	67,483	14,074	96,808
	<i>—contd.</i>															
R.—Navigation Works	GOVERNMENT OF BURMA— <i>contd.</i>															
PRODUCTIVE	Maubai Island Embankment	..	..	..	..	..	1,546	..	..	..	523	..	..	287	..	2,356
	Inawaddy Embankment	..	..	..	..	..	817	..	..	..	4,118	..	..	9,809	1,576	12,868
	Thongwa Island Embankment.	..	..	..	..	..	402	..	..	..	228	..	..	162	..	792
	Twante Canal	..	..	..	..	..	..	..	..	6,17,468	83	..	..	3,464	9	5,20,196
	Government Commercial Undertakings.	..	..	..	..	..	..	..	..	..	..	..	1,10,681	..	..	1,10,681
		..	..	..	..	..	2,765	..	..	6,17,458	4,922	..	1,10,481	18,722	1,885	6,47,673
UNPRODUCTIVE	Pegu-Sittang Canal	..	..	..	1,273	..	..	30	..	1,75,277	2,891	40	..	23,593	1,546	2,00,921
	Paghine Embankment	..	..	..	..	..	..	..	..	..	..	..	..	3,929	..	3,929
	Pago River Embankment	..	..	..	..	..	..	..	..	..	..	..	..	147	..	147
	Zwehat Movingyi Embankment	..	..	..	..	..	..	..	..	..	42	..	..	16,432	..	16,494
	Sittang Embankment	..	..	..	..	..	..	..	..	..	303	..	..	366	27	845
	Yadon Island Embankment.	..	..	..	..	..	..	..	..	..	556	..	..	190	..	800
	River Training works in Pyawza Plain	..	..	..	..	..	..	..	..	..	203	..	..	1,958	27	2,104
		..	..	..	1,273	..	54	30	..	1,75,217	3,901	40	..	46,605	1,900	2,25,240
	TOTAL NAVIGATION	..	..	..	1,273	..	2,819	30	..	6,92,685	8,853	40	1,10,681	10,327	3,785	8,75,928
	TOTAL—GOVERNMENT OF BURMA.	10,122	..	..	9,687	..	5,013	293	..	6,94,068	29,279	246	1,10,681	1,27,810	17,589	9,69,256

A. Irriga- tion Works, Unproductive.	GOVERNMENT OF BIHAR AND ORISSA.	2,580	...	13,137	6,902	10,525	2,500	3,538	33,315	12,755	2,159	...	1,98,544	8,689	26,69,004
	Son Project	24,51,298	...	675	2,148	18,428	10,446	...	86,291	6,652	..	...	51,403	6,669	8,66,837
	Orissa Project	7,09,613	...	...	...	709	1,289	...	...	543	...	...	1,080	310	54,824
	Dhaka Canal	51,513	...	...	...	3,618	5,713	...	...	3,128	161	..	1,653	1,505	2,69,601
	Tribeni Canal	2,69,585	...	...	...	...	...	...	...	...	...	...	1,92,650	17,173	28,40,316
	TOTAL—GOVERNMENT OF BIHAR & ORISSA	34,65,200	...	13,812	9,050	28,280	13,947	3,538	1,20,106	22,976	2,320	...	...	...	...
A. Irriga- tion Works, Unproductive.	GOVERNMENT OF CENTRAL PROVINCES.	24,398	...	87	...	...	81	...	...	...	...	...	288	4	26,715
	Khayri-Aranda	9,758	...	...	...	...	37	...	...	...	...	...	300	...	10,173
	Marwada	11,568	...	...	...	...	95	...	...	32	...	...	385	6	12,075
	Pindiaon	6,599	...	...	...	...	389	...	...	9	...	...	95	...	7,092
	Rumal	2,871	...	277	...	...	1,269	...	...	486	2	...	5,611	27	38,401
	Ramtek Reservoir	12,346	...	...	...	...	1,072	...	...	136	...	...	642	29	14,172
	Khairbunda	9,528	...	...	...	...	859	...	...	91	...	...	2,002	330	12,147
	Chandpur	55,001	...	29	...	...	619	...	...	284	...	...	704	39	56,682
	Asola-Mendha	1,392	...	...	...	...	20	...	...	28	...	...	1	...	1,441
	Niwari Ta-Ametha Reservoir	5,350	...	...	...	...	70	...	...	33	3	...	147	12	6,001
	Barua Kakan with Mohari Feeder	5,796	...	...	...	...	416	...	...	...	...	...	1,474	...	7,673
	Katjanjheri	21,303	...	...	...	...	582	...	...	50	...	...	297	165	2,284
	Ghorajheri	2,13,647	...	1	...	...	4,978	...	...	430	...	...	263	2	26,995
	Tandula Canal	8,923	...	...	...	...	951	...	...	2,010	...	...	2,369	696	2,18,282
	Naleshwar	14,387	...	...	...	...	402	...	...	43	...	...	91	1	9,457
	Chorkamara	6,892	...	21	...	...	492	...	...	39	...	...	291	125	14,946
	Botulka	2,080	...	...	...	...	338	...	...	84	...	...	193	...	7,497
	Borina Nala	1,04,708	...	...	...	...	55	...	...	4	...	...	84	...	3,163
	Wanganga Canal	2,12,360	...	48	...	...	2,798	...	115	742	...	...	2,694	64	1,11,013
	Mahanadi Canal	4,710	...	1,200	...	...	8,260	...	...	5,658	...	...	3,728	1,597	2,23,458
	Parlat	1,659	...	...	...	...	966	...	...	290	...	...	232	...	7,388
	Jagwa	7,62,193	...	1,672	...	...	5	...	...	54	...	...	22	...	1,740
	Carried over	82,046	2,95,010	6,33,226	9,060	3,48,920	3,92,122	4,41,923	21,40,160	2,75,950	70,406	1,10,681	11,72,787	1,57,274	7,32,24,474

No. 85A.—DETAILED ACCOUNT OF DIRECT RECEIPTS FROM IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*concd.*

CLASS OF WORK.	PAYMENTS AND GIFTS.	Water Rates.	Owner's Rates.	Water Supply of Towns.	Sales of Water.	Receipts from work-shops.	Plantation.	Other Receipts from produce.	Water Power.	Navigation.	Rents of Buildings.	Fines.	Miscellaneous Government Commercial takings.	Miscellaneous.	Debit—Refunds.	Total.
	Brought forward	6,73,88,425	82,046	2,95,010	6,33,228	9,050	3,49,920	3,92,133	4,41,923	21,60,150	2,75,960	70,498	1,10,651	11,72,787	1,67,274	7,32,24,464
A.—Irrigation Works	Provincial Governments															
<i>—concd.</i>	<i>GOVERNMENT OF CENTRAL PROVINCES</i>															
UNIRRIGATED	—concd.															
	Kusala	7,62,198	...	..	1,172	..	..	19,087	..	115	10,454	5	..	21,923	3,084	8,12,945
	Kumbhari	1,177	..	..	..	..	..	58	..	..	..	..	..	29	1	1,263
	Chandni Nala	12,808	..	..	..	..	..	2	..	..	55	..	..	684	31	13,603
	Amari	2,143	..	..	..	..	..	23	..	..	61	..	..	58	..	2,285
	Bori	924	..	..	..	..	..	..	..	..	11	2	..	39	..	976
	Bohairund	..	..	..	..	..	..	396	..	..	34	..	..	447	..	877
	Mala	1,420	..	..	..	..	..	312	..	..	29	..	..	1,863	..	3,724
	Surkal Peondi	4,570	..	..	..	..	..	25	..	..	177	..	..	27	6	4,753
	Simar Nala	..	..	..	..	..	..	153	..	..	..	..	..	298	..	461
	Kharung	1,412	..	..	..	..	..	487	..	..	609	..	..	98	..	68
	TOTAL—GOVERNMENT OF CENTRAL PROVINCES	7,86,662	..	..	1,672	..	..	21,093	..	115	11,630	7	..	28,506	3,122	8,46,783
	TOTAL—PROVINCIAL GOVERNMENTS	6,81,75,117	82,046	2,95,010	6,34,000	9,050	3,49,920	4,13,153	4,41,923	21,60,265	2,87,680	70,503	1,10,681	12,01,342	1,66,396	7,40,70,997
	TOTAL—CENTRAL GOVERNMENT	17,23,806	..	..	3,211	..	962	18	1,31,642	..	7,654	2,371	..	38,457	1,598	19,07,123
	GRAND TOTAL	6,98,98,923	82,046	2,95,010	6,38,111	9,050	3,50,882	4,13,173	6,73,665	21,80,265	2,95,334	73,474	1,10,681	12,39,700	1,67,994	7,59,78,120

No. 36. - ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930.

	A—IRRIGATION WORKS.		B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS		TOTAL.
	PRODUCTIVE.	UNPRODUCTIVE.	PRODUCTIVE	UNPRODUCTIVE.	
Central Government.	R	R	R	R	R
Baluchistan . . . . .	.	34,130	.	...	34,130
North-West Frontier Province . .	4,28,121	6,25,870	.	.	10,53,991
Rajputana . . . . .	..	88,429	..	...	88,429
Expenditure in England unaccounted for in India		12	.	...	12
TOTAL CENTRAL.	4,28,121	7,47,941	..		11,76,062
Provincial Governments.					
Government of Madras	45,37,346	3,96,504		2,88,328	52,67,178
Government of Bombay	31,63,456	82,18,586	...		63,97,042
Government of Bengal . . . . .	...	2,84,805	...	14,89,055	17,24,460
Government of United Provinces .	68,85,795	10,09,206	...	...	78,95,001
Government of Punjab	2,43,58,242	19,34,045	...	...	2,62,92,288
Government of Burma	20,01,079	5,54,285	15,43,031	8,69,966	49,68,364
Government of Bihar and Orissa .	...	21,84,937	...	...	21,84,937
Government of Central Provinces	...	11,92,104	...	...	11,92,104
TOTAL PROVINCIAL	4,09,65,918	1,07,19,473	15,43,034	26,92,949	5,59,21,374
TOTAL CENTRAL AND PROVINCIAL	4,13,94,039	1,11,67,414	15,43,034	26,92,949	5,70,97,436

C. and CC.—Irrigation, etc.

No. 36-A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930.

CLASS OF WORKS.	PROVINCES AND COUNTRIES.	Extensions and Improvements.	Maintenance and repairs.	Establishment.	Tools and Plant.	Suspense.	Deduct—Recoveries on Revenue Account.	Net Total.
A—Irrigation Works—								
Unproductive	Central Government. BALUCHISTAN.	...	1,228	3,923	186	...	2	6,033
	Shebo Canal							
	Khushdil Khan Canal	469	10,120	6,777	456		19	17,793
	Nari Weir Canal	...	6,062	4,205	37	..		10,304
	Total	469	18,103	14,905	679	..	21	34,130
Productive	NORTH-WEST FRONTIER PROVINCE.							
	Lower Swat Canal	4,680	1,51,773	2,00,103	4,224	—5,289	..	3,55,521
	Kabul River Canal	480	31,026	40,800	794	..	...	72,600
	Total	5,140	1,82,799	2,40,403	5,018	—5,289	...	4,24,121
Unproductive	Upper Swat Canal	43,129	2,92,979	2,51,905	7,611	—9,254	..	6,25,370
	Total	47,269	4,15,778	3,92,308	12,629	—14,493	..	10,53,491
Unproductive	RAJPUTANA.							
	Tanks in Ajmer Sub-Collectorate	13,440	14,451	11,951	1,249	..	...	50,181
	Tanks in Bawar Sub-Collectorate	6,055	12,177	6,473	641	..	..	25,346
	Tanks in Jaisalmer Sub-Collectorate	...	9,157	3,423	827	..	...	12,902
	Total	24,495	39,825	21,847	2,292		..	88,429
	HIGH COMMISSIONER.							
	Expenditure in England not accounted for in India	..	..	...	...	12	..	12
	TOTAL CENTRAL GOVERNMENT	72,223	4,73,711	6,39,080	15,570	—14,481	..	11,76,082

[illegible]

B.—Navigation, etc., Works.	Yellamur Tank	.	.	.	.	.	.	271	191	1	...	...	463
	Kochanvu Tank	.	.	.	.	.	.	640	139	2	...	...	681
	Siddapur Tank	.	.	.	.	.	.	699	207	2	...	...	908
	Nagavalam Abutment and Supply Channel	.	.	.	.	.	.	...	22	...	...	...	22
	Mopad Reservoir System	.	.	.	.	.	.	9,387	3,229	67	...	...	14,633
	Kaniyampalayam Abutment	.	.	.	.	.	.	2,000	437	21	...	...	2,458
	Panjampatti Reservoir Project	.	.	.	.	.	.	671	647	11	...	...	2,122
TOTAL—A.—IRRIGATION													
								18,294	2,78,612	98,871	1,227	...	3,96,604
								4,61,600	31,80,484	12,45,307	46,436	...	49,33,860
C. and CC.—Irrigation, etc.													
B.—Navigation, etc., Works.	Ganjum-Gopalpur Canal	.	.	.	.	.	.	264	69	1	...	...	334
	Vedaraniyann Canal	.	.	.	.	.	.	5,928	1,412	152	...	...	7,492
	Buckingham Canal	.	.	.	.	.	.	2,27,329	65,689	1,024	...	...	3,25,502
TOTAL—B.—NAVIGATION													
								31,450	2,83,521	67,180	1,177	...	3,33,328
TOTAL GOVERNMENT OF MADRAS													
								4,93,050	34,14,005	13,12,487	47,636	...	52,67,178
Carried over													
								4,98,050	34,14,005	13,12,487	47,636	...	52,67,178

No. 86A.—DETAILED ACCOUNT OF WORKING EXPENSES AND MAINTENANCE OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS
for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

CLASS OF WORKS	PROVINCES AND CANTONS	Extensions and Improvements.	Maintenance and repairs.	Establishment.	Tools and Plant.	Suspense.	Transferred—Recoveries on Revenue Account.	NET TOTAL
		R.	R.	R.	R.	R.	R.	R.
A.—Irrigation Works Proletive	Brought forward							
	Provincial Governments— <i>contd.</i>							
	GOVERNMENT OF BOMBAY.							
	Alibhar Kacheri Canal	4,93,050	34,14,005	13,12,487	47,036	..	..	32,67,178
	Sarfaizwah Canal . . . . .	..	16,934	5,898	293	..	..	6,011
	Ghar Canal	149	1,93,905	48,077	513	..	18	23,125
	Great Manak Canal . . . . .	..	38,535	14,820	715	..	..	2,42,624
	Gadikeri Tank . . . . .	..	100	43	3	..	..	53,370
	Mavinkop Tank . . . . .	..	100	43	3	..	..	146
	Sukkur Canal	898	85,080	21,473	233	..	..	1,07,684
	Unbarwah	3,937	81,894	21,342	223	..	10	1,07,308
	Begai Canal	6,697	4,26,448	1,08,870	1,135	..	31	5,43,119
	Desert Canal	3,208	5,07,202	1,27,240	1,826	..	26	6,40,940
	Fuleh Canal	4,657	1,35,413	68,195	2,873	..	..	2,11,138
	Sultha Canal	—1,585	10,731	2,009	31	..	..	11,238
	Naulakhi . . . . .	..	41,963	14,216	571	..	..	56,750
	Pinyari Canal	1,919	1,18,005	29,711	532	..	17	1,45,170
	Indus Canal Right Bank	2,076	15,790	5,263	228	..	..	23,357
	Indus Canal Left Bank	8,829	51,203	19,108	758	..	35	80,385
	Sind Canal and Branches	16,907	87,297	25,573	270	..	..	1,30,847
	Rajb Chitti and Garang	—10	12,932	3,209	34	..	..	16,165
	Canals in Rohri	6,209	1,05,923	28,304	610	..	2	1,41,044
	Western Nera and Pritchaid	3,499	2,41,974	60,951	635	..	17	3,07,042
	Phitta . . . . .	..	5,630	1,403	15	..	..	7,068
	Star Manarade . . . . .	..	74,888	25,253	1,019	..	..	1,01,210

No. 36A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS
for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

CLASS OF WORKS.	PROVINCES AND CANALS.	Estimates and Improvements.	Maintenance and repairs.	Establishment.	Tools and Plant.	Supplies.	Debit—Receivable Revenue Account.	Net Total.
	Brought forward	R 4,93,050	R 34,14,005	R 19,12,487	R 47,636	R ..	R ..	R 52,07,178
		68,922	24,10,415	6,90,067	14,226	..	174	31,83,456
	Provincial Governments—<i>contd.</i>							
	GOVERNMENT OF BOMBAY—<i>contd.</i>	9,101	50,695	38,589	1,441	..	146	99,680
A.—Irrigation Works	Upper Main River Works . . . . .	..	8,151	4,374	148	..	..	7,673
<i>Unproductive—<i>contd.</i></i>	Maini Tank . . . . .	..	2,483	8,444	116	..	..	6,042
	Ashti Tank . . . . .	..	3,524	4,379	165	..	..	8,068
	Rewari Canal . . . . .	..	1,479	2,064	69	..	..	3,602
	Shirsuphal Tank . . . . .	..	2,218	3,867	38	..	..	6,123
	Lower Panjha River Works . . . . .	..	1,000	3,920	47	..	..	4,967
	Yeila River Irrigation Works	925	8,001	12,390	419	..	..	21,735
	Parsul Tank . . . . .	..	484	1,068	11	..	..	1,553
	Mutha Canal, including Matoba Tank	6,250	40,197	81,043	788	..	..	1,28,278
	Gohak Canal, 1st Section and Storage Works . . . . .	..	5,689	10,587	161	..	..	16,437
	Eastern Nara Works	2,615	2,13,513	1,87,874	4,290	..	..	3,58,192
	Mhaswad Tank	544	5,851	9,469	108	..	..	15,962
	Jamrao Canal	16,528	3,14,223	3,02,659	4,263	..	14	6,37,688
	Jamda Canal . . . . .	..	5,988	5,827	281	..	..	12,106
	Paohri Tank	507	1,768	2,814	106	..	..	5,185
	Nira Left Bank Canal, and Shetphal Tank	928	83,812	2,12,130	2,308	..	..	2,99,178
	Hasanaliwah	—517	21,945	15,305	817	..	..	36,760
	Dad Canal	—4,500	1,17,404	86,081	1,749	..	..	2,00,734
	Nasrat Canal	—196	93,618	86,954	1,367	..	..	1,61,783

		340	11,268	25,518	264	...	...	37,240
Kadwa River Works		...	5,490	1,086	56	...	...	6,582
Wangroli Tank		...	1,597	301	16	...	...	1,914
Tanzra Nagrama Tank		...	4,485	1,166	64	...	...	7,408
Savli Tank		1,698	14,554	40,475	421	...	...	59,417
Chankapur Tank		3,967	3,498	880	36	...	...	4,194
Sahib Tank		...	87,584	2,41,313	2,212	...	57	8,36,796
Godavari Canal		5,744	1,050	198	11	...	...	1,259
Futelao Tank		...	30,025	11,516	120	...	...	58,014
Katri Canal		16,983	15	2,077	40	...	...	2,132
Dharna Canal		...	1,00,260	26,242	263	...	495	1,25,440
Malwah Canal		171	91,515	1,49,248	1,681	...	...	2,43,983
Nira Right Bank Canal		1,639	84,430	2,09,999	1,968	...	161	2,97,521
Pravara River Works		1,287	14,12,812	17,13,397	25,271	...	873	32,13,586
TOTAL GOVERNMENT OF BOMBAY		62,979	33,23,227	24,03,464	39,497	...	1,047	68,97,042
GOVERNMENT OF BENGAL.		1,31,901	73,970	1,38,784	2,650	...	84	2,34,805
Mdnapore Canal		19,585	57,038	44,272	1,641	...	123	1,03,707
Hajili Tidal Canal		849	1,33,018	2,26,369	16,519	...	279	6,27,559
Calcutta and Eastern Canals		2,51,832	1,24,048	50,996	5,366	...	80,754	1,00,618
Sunderban Steamer Route		982	3,62,240	1,54,659	15,597	...	60	6,33,558
Madaripur Bhill Route		1,192	52,543	21,434	2,255	...	5,400	70,832
Dredge "Ronaldshay"		...	87,920	15,224	1,602	...	765	53,381
Purchase of Dredger		...	7,66,277	5,12,964	42,980	...	87,381	17,24,460
TOTAL GOVERNMENT OF BENGAL		2,74,300	8,40,207	6,51,683	45,630	...	87,365	1,33,85,680
Carried over		8,99,251	80,77,439	43,87,639	1,32,763	...	88,412	1,33,85,680
A.—Irrigation Works								
Unproductive								
B.—Navigation, etc., Works.								
Unproductive								
C. and CO. Irrigation, etc.								

No. 36A.—DETAILED ACCOUNT OF WORKING EXPENSES AND MAINTENANCE OF IRRIGATION, NAVIGATION, EMPANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

CLASS OF WORKS.	PROVINCES AND CANALS.	Extensions and Improvements.	Maintenance and repairs.	Establishment.	Tools and Plant.	Suspense.	Defect—Reserves on Revenue Account.	Net Total.
		R.	R.	R.	R.	R.	R.	R.
A.—Irrigation. WORKS Productive	Brought forward							R. 1,38,88,680
	Provincial Governments— <i>contd.</i>							
	GOVERNMENT OF UNITED PROVINCES.							
	Ganges Canal	1,01,161	7,89,438	13,15,846	24,447	...	..	22,10,392
	Lower Ganges Canal	41,063	5,75,360	11,57,893	16,301	...	..	17,70,607
	Eastern Jumna Canal	37,211	2,09,328	4,49,890	5,079	...	..	7,01,503
	Agra Canal	4,281	1,95,449	3,21,704	4,114	...	..	5,25,328
	Rohilkhand Canal	19,611	64,103	1,57,234	6,573	..	..	2,47,521
	Dun Canal	13,156	39,834	71,203	1,090	...	..	1,25,285
	Bijnor Canal	3,857	18,741	24,886	1,208	...	..	48,691
	Gara Canal	1,115	7,622	10,360	232	..	..	19,329
	Sarda Canal	..	5,80,200	6,69,492	7,041	..	..	12,36,739
	Total	2,21,427	24,40,076	41,58,307	66,085	..	..	68,85,795
Unproductive	Betwa Canal	7,272	1,04,182	2,07,563	2,361	..	..	3,21,481
	Ken Canal	20,508	76,625	1,54,425	2,241	..	..	2,53,799
	Dhassan Canal	239	58,155	96,897	1,463	..	..	1,56,774
	Ghaggar Canal	459	47,245	72,839	1,262	...	..	1,21,805
	Palaji and Garhman Canals	...	7,795	13,231	180	..	..	21,206
	Lakes and Tanks in Jhansi District	2,408	8,261	17,328	246	..	..	28,438
	Majligawan Tank.	528	4,649	8,767	119	..	..	14,063
	Lakes and Tanks in Hamirpur District	1,529	3,352	8,416	112	..	..	13,409
	Tanks in Banda District	...	3,839	5,101	78	..	..	8,368
	Sassi Lakes	645	3,264	6,504	90	..	..	10,503

A.—Irrigation Works											
Productive		TOTAL GOVERNMENT OF UNITED PROVINCES									
		1,052	5,572	9,639	175	...	...	...	...	16,488
	Sukhra Canal	147	5,252	7,883	143	...	...	...	...	13,425
	Gohar Nadi Scheme	...	1,547	1,508	32	...	...	...	...	3,087
	Kitham Reservoir	...	2,880	4,703	66	...	...	...	...	7,049
	Barwar Lake and Canal	...	...	1,148	16	...	...	...	...	1,885
	Bela Sagar Lake	721	3,540	5,238	81	...	...	...	...	8,859
	Jawaoti Tank	...	2,983	4,765	69	...	...	...	...	7,817
	Raipura Tank	...	...	...	...	...	...	...	...	...
	Total	35,023	3,98,691	6,26,158	8,734	...	...	...	...	10,09,206
		2,57,050	27,78,767	47,84,365	74,819	...	...	...	...	78,95,001
GOVERNMENT OF PUNJAB.											
	Upper Bari Doab Canal	1,48,862	7,93,769	8,98,361	8,200	...	...	...	295	18,43,897
	Western Jumna Canal	1,11,765	7,13,869	10,26,609	11,922	...	...	...	806	18,62,759
	Sidhnai Canals	7,792	80,463	41,996	304	...	...	...	31	1,30,524
	Sikhind Canal	78,981	4,38,423	10,09,760	11,749	...	...	...	555	15,98,282
	Chenab Irrigation Canal	7,501	1,88,022	69,250	500	...	...	...	57	2,15,216
	Lower Chenab Canal	7,72,967	21,92,890	22,19,490	1,31,449	...	...	...	32,498	52,24,178
	Lower Jhelum Canal	3,30,098	13,87,358	10,24,678	2,47,414	...	...	...	—1,005	34,90,553
	Upper Chenab Canal	3,94,981	8,75,166	10,43,196	26,149	...	...	...	6,262	23,40,680
	Upper Jhelum Canal	2,61,974	7,02,460	7,62,021	64,466	...	...	...	4,593	17,86,328
	Lower Bari Doab Canal	88,017	6,58,662	11,43,263	14,233	...	...	...	19,505	18,85,670
	Sudley Valley Project	1,80,652	48,02,097	22,53,697	1,16,721	...	...	...	(a) 53,12,942	40,40,235
		23,82,000	1,52,26,119	1,14,92,261	6,32,501	...	...	...	53,75,539	2,43,58,242
	Carried over	11,56,501	1,08,56,206	91,53,004	2,07,582	...	...	...	88,412	2,12,88,681

(a) Includes Rs. 35,07,464, on account of recoveries from the Bahawalpur and Bikaner States.

0. 36 A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

CLASS OF WORK.	PROVISIONS AND CHARGES.	Extensions and Improvements	Maintenance and repairs.	Establishment	Tools and Plant.	Suspense.	Loss on Government Commercial Undertakings	Debit—Receivable Balance Account	NEW TOTAL
	Brought forward								
1.—Irrigation Works Unproductive	Provincial Government— <i>contd.</i>								
	GOVERNMENT OF PUNJAB— <i>contd.</i>								
	Muzaffargarh Inundation Canal	11,56,801	1,08,56,303	91,53,004	2,07,532	...	...	R 88,412	2,12,88,681
	Lodas Inundation Canals	28,82,900	1,82,26,119	1,14,92,261	6,39,501	...	...	...	2,43,38,242
	Shahpur Canals	1,83,903	4,19,734	2,72,973	1,973	...	...	...	8,48,076
	Shahpur Canals	1,24,624	4,51,738	2,74,295	1,982	...	...	1,47 1/4	8,61,215
	Ghaggar Canal	21,762	1,08,880	60,347	14,371	...	...	...	2,05,510
	Ghaggar Canal	396	12,516	16,156	177	...	...	...	29,243
		3,00,685	9,92,868	6,28,771	15,703	...	...	1,980	19,34,045
		26,83,585	1,42,18,987	1,21,16,032	6,51,204	...	...	33,77,519	2,62,92,258
TOTAL GOVERNMENT OF PUNJAB									
Productive	GOVERNMENT OF BOMBA.								
	Shwetachang Canal	2,049	16,349	14,705	664	...	...	...	33,767
	Man Canals	13,220	27,593	44,850	1,473	577	...	...	87,712
	Nwadet Canal System	7,832	1,04,952	1,00,416	4,087	1,070	...	...	2,18,337
	Ngapyaung Canal System	233	95,823	77,925	3,464	911	...	...	1,78,381
	Thundwe Canal System	970	6,214	9,308	259	68	...	...	16,819
	Myinye and Tanok Canal System	6,340	62,957	63,522	2,495	656	...	...	1,35,870
	Zidaw Canal System	16,973	28,979	52,469	1,667	436	...	...	1,00,514
	Kinda Canal System	4,423	22,499	27,984	971	227	...	...	56,054
	Nathwe Canal System	...	6,496	10,030	306	80	...	...	18,912
	Kyime Canal System	1,179	18,240	27,554	750	179	...	...	47,852
	Hlongyi Canal System	389	1,557	2,310	70	18	...	...	4,344
	Meiktila Lake	457	6,377	12,495	282	...	...	...	20,611
	Shwebo Canal	8,513	1,94,967	1,63,138	7,338	—6,042	...	10	3,67,894
	Mon Canal	17,192	3,52,892	3,27,560	13,328	3,560	...	...	7,14,032
TOTAL GOVERNMENT OF BOMBA									
		80,770	9,47,290	9,34,216	37,073	1,740	...	10	20,01,079

Unproductive	Nyungyan Minbla Tank	6,671	9,633	17,263	533	—88	...	...	...	34,040
	Kyaukse Tank	17,608	18,428	30,423	1,299	—181	...	...	...	67,577
	Salin Canals	...	64,100	28,211	1,951	...	...	...	...	79,262
	Mandalay Canal	7,814	57,821	62,128	2,349	—1,073	...	...	—27	1,18,566
	Yeu Canal	28,450	1,11,325	1,12,167	6,041	—2,034	...	...	79	2,54,820
B. Navigation, etc., Works. Productive	TOTAL A.—IRRIGATION	80,544 1,41,313	2,50,800 11,98,060	2,51,192 11,69,408	11,228 43,301	—3,426 —1,683	...	...	52 62	5,64,285 25,55,364
	Mau-bim Island Embankment	—35	52,457	16,167	1,894	—9,353	...	...	...	61,130
	Irawaddy Embankment	35,101	4,22,087	1,40,659	16,465	—135	...	...	...	6,14,177
	Thongwa Island Embankment	2,612	27,626	9,241	1,083	—5,342	...	...	...	35,120
	Twante Canal	372	28,667	24,437	1,095	—6,390	...	...	...	48,181
	Ela Embankment	1,115	2,193	1,467	119	...	...	...	...	4,894
	Tamatakaw Sea Wall	...	8,818	3,610	318	—1,566	...	...	...	11,180
	Government Commercial Undertakings	...	...	...	...	...	7,68,352	...	...	7,68,352
Unproductive	Pegu-Sittoung Canal	39,165	5,41,698	1,95,611	20,994	—23,786	...	...	...	15,43,084
	Peghne Canal	8,484	82,815	72,971	3,293	—303	...	...	...	1,67,220
	Pegu River Embankment	642	11,808	10,024	452	—42	...	...	...	22,974
	Zachat Moyingyi Embankment	...	2,592	2,025	91	—8	...	...	...	4,640
	Sittoung Embankment	2,850	38,252	33,006	1,432	—137	...	...	...	75,453
	Yandoon Island Embankment	35,626	41,747	61,840	2,760	441	...	...	...	1,42,447
	River Training Works in Pyintaza Plain	286	74,926	60,113	2,713	...	...	...	...	1,38,038
	TOTAL B.—NAVIGATION	62,190 1,10,078	1,67,869 4,20,069	79,458 1,19,497	8,297 19,113	1,320 1,274	...	...	...	8,19,154 8,69,966
	TOTAL GOVERNMENT OF BURMA	1,49,243	9,61,767	5,15,048	40,112	—21,512	...	7,68,362	...	24,13,040
	Carried over	41,30,442	2,72,85,040	2,29,52,492	88,413	—23,198	...	7,68,362	62	49,68,364
					9,47,198	—23,198	...	7,68,362	34,65,993	5,95,44,898

C. and CC.—Irrigation, etc.

No. 86A.—DETAILED ACCOUNT OF WORKING EXPENSES AND MAINTENANCE OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS
for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*concl.*

CLASS OF WORKS.	PROVINCES AND CANTONS.	Extensions and Improvements.	Maintenance and repairs.	Establishment.	Tools and Plant.	Suspense.	Loss on Government Commercial Undertakings.	Deducted—Revenue Accounts.	Net Totals.
	Brought forward	₹ 41,30,442	₹ 2,72,35,040	₹ 2,20,52,492	₹ 9,47,198	₹ -23,198	₹ 7,08,352	₹ 84,65,093	₹ 5,25,44,933
Provincial Governments—<i>concl.</i>									
A.—Irrigation Works.									
Unproductive	GOVERNMENT OF BENGAL AND ORISSA.								
	Son Project	48,817	4,20,692	6,70,475	22,542	—138	..	1,491	11,59,197
	Orissa Project	4,101	2,56,539	4,30,188	36,249	4,055	..	63	7,31,069
	Dhaka Canal	1,131	10,856	16,563	577	..	..	8	29,119
	Tribeni Canal	80,189	78,208	1,50,017	5,225	2,108	..	290	2,65,552
	TOTAL—GOVERNMENT OF BENGAL AND ORISSA.	₹ 82,938	₹ 7,66,390	₹ 13,67,243	₹ 64,593	₹ 6,025	..	₹ 1,652	₹ 21,84,937
A.—Irrigation Works.									
Unproductive	GOVERNMENT OF CENTRAL PROVINCES.								
	Khayri Aranda . . . . .	..	2,900	5,420	44	..	..	..	8,354
	Marwada . . . . .	..	1,298	2,399	19	..	..	..	3,716
	Pindraon	192	1,473	3,812	25	..	..	1	5,501
	Rumal . . . . .	..	1,618	4,179	24	..	..	..	5,921
	Ramtek Reservoir . . . . .	..	9,969	30,980	150	..	..	21	41,078
	Khairbunda . . . . .	..	7,287	24,367	109	..	..	..	29,763
	Chandpur . . . . .	..	5,713	18,177	86	..	..	5	23,970
	Asola-Mendha	217	10,110	31,705	153	..	..	9	42,178
	Nirax Tar-Ametha Reservoir . . . . .	..	1,761	5,096	23	..	..	3	6,820

Burea Kalan with Mohari feeder	...	2,296	6,862	34	...	...	...	18	9,173
Jamunia	...	2,763	7,124	41	...	...	...	127	9,801
Kattanheri	...	1,877	8,899	24	...	...	...	9	5,491
Ghorajheri	...	7,251	21,921	109	...	...	...	25	28,656
Tandula Canal	4,022	75,982	1,26,600	1,200	...	...	...	44	2,07,780
Nalshwar	1,104	4,081	14,014	77	...	...	...	4	19,272
Chorkanara	...	6,655	21,032	100	...	...	...	...	27,787
Bodulkasa	...	7,134	21,728	107	...	...	...	...	28,969
Botina Nala	...	1,320	3,894	20	...	...	...	...	5,244
Wainganga Canal	30	40,163	1,02,359	603	...	...	...	215	1,42,940
Mahanadi Canal	1,997	1,30,220	3,05,883	2,118	...	...	...	55	4,49,219
Pariat	...	3,687	10,645	55	...	...	...	2	14,385
Jagwa	...	1,213	3,616	21	...	...	...	...	4,880
Kuserla	...	1,076	3,171	18	...	...	...	...	4,263
Kumbhari	...	1,507	3,265	23	...	...	...	7	5,388
Chandla Nala	164	681	2,089	11	...	...	...	...	2,795
Amari	...	1,773	5,145	26	...	...	...	...	6,944
Bori	...	3,089	7,342	46	...	...	...	225	10,162
Boharibund	...	5,101	14,738	76	...	...	...	...	19,915
Mala	...	1,070	3,300	16	...	...	...	1	4,385
Simrar Nala	...	...	15	...	...	...	...	...	15
Kharung	14	5,980	10,396	89	...	...	...	...	16,429
TOTAL—GOVERNMENT OF CENTRAL PROVINCES	7,740	3,5,466	8,24,119	5,450	...	...	...	871	11,92,104
TOTAL—PROVINCIAL GOVERNMENTS	42,20,420	2,88,37,086	2,50,48,914	10,17,241	—17,173	7,68,362	5,69,21,374	84,68,416	5,69,21,374
TOTAL—CENTRAL GOVERNMENT	72,223	4,73,711	6,20,060	15,570	—14,481	...	11,76,062	21	11,76,062
GRAND TOTAL	42,92,643	2,89,30,747	2,56,73,974	10,82,811	—31,654	7,69,952	5,70,97,486	24,68,437	5,70,97,486

No. 37.—ABSTRACT ACCOUNT of RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which no CAPITAL ACCOUNTS are kept for the year ended 31st March 1930.

CLASS OF WORK.	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										Total Central and Provincial.		
	North-West Frontier Province.	Baluchistan.	Dakhil Provinces.	Receipts in England.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Birma.	Government of Inner China.	Government of Central Provinces.	Govt. of Assam.		Govt. of Coorg.	TOTAL.
A.—Irrigation Works.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R

	1,238	799	19	4	2,060	96,415.4	17,15,245	57,530	1,26,226	2,95,413	1,58,167	9,383	2,79,659	...	1,32,83,143	1,52,85,203	1,52,85,203
TOTAL	1,238	799	19	4	2,060	96,415.4	17,15,245	57,530	1,26,226	2,95,413	1,58,167	9,383	2,79,659	...	1,32,83,143	1,52,85,203	1,52,85,203
B.—Navigation, etc., Works.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R

	...	...	...	...	...	85,342	1,255	2,42,356	...	64,008	16,632	1,08,932	...	406	...	5,13,931	5,13,931
Works for which either Capital nor Revenue Accounts are kept	...	...	...	...	...	85,342	1,255	2,42,356	...	64,008	16,632	1,08,932	...	406	...	5,13,931	5,13,931
TOTAL	...	...	...	...	...	85,342	1,255	2,42,356	...	64,008	16,632	1,08,932	...	406	...	5,13,931	5,13,931
GRAND TOTAL	1,238	799	19	4	2,060	97,26,556	17,16,501	2,99,882	1,26,226	3,59,421	1,74,799	1,18,320	2,79,659	406	...	1,37,97,074	1,27,99,134

CLASS OF WORK.	Water Rates.	Salts of water.	Water supply of town.	Plantation.	Other Canal Produce.	Water power.	Navigation.	Repts of haulings.	Fines.	Portion of revenue due to Works.	Revenues of Expenditure	Miscellaneous.	Profit—Refund.	Total.
A.—Irrigation Works—	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Government.														
Works for which neither Capital nor Revenue Accounts are kept.														
North-West Frontier Province	1,238	236	..	1,238
Baluchistan	158	19	..	799
Delhi Province	4	..	19
High Commissioner for India—Receipts in England
TOTAL CENTRAL	405	1,386	239	..	2,060
Provincial Governments—														
Works for which neither Capital nor Revenue Accounts are kept.														
Government of Madras	1,013	14,750	105	2,378	8,923	39,307	926	582	1,424	94,327,80	80,634	78,082	11,890	96,411,514
Government of Bombay	28,032	1,878	..	13,633	8,787	2,686	44	15,34,086	39	1,27,248	107	17,15,246
Government of United Provinces	45,297	..	5	..	87	13,019	596	469	67,530
Government of Punjab	6,465	316	1,19,440	..	1,26,226
Government of Burma	..	4,090	..	88	139	1,181	88	1,48,422	636	2,95,413	..	2,96,413
Government of Bihar and Orissa	7,344	890	5,129	1,516	1,58,167
Government of Central Provinces	1,22,140	13	6,336	10,299	1	10,347	8,845	648	29	9,888
Total	2,10,811	20,666	105	15,629	24,326	39,307	926	14,728	1,657	1,11,556	99,173	7,53,718	45,255	1,29,33,148
TOTAL PROVINCIAL	2,10,811	20,666	105	15,629	24,326	39,307	926	14,728	1,657	1,11,556	99,173	7,53,718	45,255	1,29,33,148
TOTAL—A.—IRRIGATION WORKS	2,10,811	20,666	105	15,629	24,326	39,307	926	16,133	1,657	1,11,556	1,09,669	7,53,977	75,238	1,29,85,293
B.—Navigation, etc., Works—														
Provincial Governments.														
Works for which neither Capital nor Revenue Accounts are kept.														
Government of Madras	..	3,267	..	31,080	27,129	37	995	25,644	2,810	88,342
Government of Bombay	1,955	..	1,955
Government of Bengal	..	29	..	588	69,846	5,498	10,581	1,55,946	132	2,42,358
Government of Punjab	34,275	694	..	275	941	308	..	2	85	..	2,471	29,036	..	64,003
Government of Burma	4,465	6,014	..	16,629
Government of Bihar and Orissa	2,580	347	..	10,769	1,229	..	7,168	866	90,132	1,511	1,09,933
Government of Assam	45	861	..	408
Total	34,275													

G. and CC.—Irrigation, etc.

[illegible]

Leave of leave and pensionary allowances of Irrigation Establishment in respect of service rendered prior to 1st April 1921 in the provinces named below.

Madras	•	•	74,985
Bombay	•	•	1,00,400
United Province	•	•	8,47,293
Punjab	•	•	2,65,127
Central Provinces	•	•	1,16,976
			<hr/> 9,07,791

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GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1929-30.

Sections D. and DD.—Posts and Telegraphs.

Capital and Revenue Accounts.

Capital Account	Charged to Revenue	Rs. 11,38,355	Revenue Account	Net Receipts	Rs. 1,49,901
	Not charged to Revenue	33,07,339		Expenditure	71,29,967
			Depreciation Fund	Credits	42,45,496
				Debits	2,66,914

MAJOR HEAD.	No. of Account.	DETAILS OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
General . . .	39	General Results of the Indian Posts and Telegraphs Department	268	R	R	R
	41	General Results of the Indo-European Telegraph Department	283	...	...	...
Capital Account . . .	40A	Indian Posts and Telegraphs Department— Abstract Account of Interest-bearing Capital Outlay	273	...	...	...
	40B	Detailed Account of Capital Outlay	276	45,74,789	...	45,74,789
	41B	Indo-European Telegraph Department— Abstract Account of Interest-bearing Capital Outlay	285	...	...	...
	41C	Detailed Account of Capital Outlay	286	—1,29,095	...	—1,29,095
		Total Capital Account		44,45,694	...	44,45,694
Revenue Account . . .	40	Indian Posts and Telegraphs Department— Detailed Account of Profit or Loss	270	62,44,531	...	...
	40F	Detailed Account of Postage and Message Revenue	276	...	8,81,80,492	...
	40G	Detailed Account of Miscellaneous Revenue	277	...	2,47,69,141	...
		Indo-European Telegraph Department—				
	41A	Detailed Account of Profit or Loss	284	—7,35,585	...	...
	41F	Detailed Account of Message Revenue	287	...	25,43,072	...
	41G	Detailed Account of Miscellaneous Revenue	288	...	52,542	...
		Total			11,55,45,247	...
	40H	Deduct—Working Expenses of the Indian Posts and Telegraphs Department	281	11,26,16,175		
	41H	Deduct—Working Expenses of the Indo-European Telegraph Department	291	27,79,171	11,53,95,346	
		Net Receipts . . . . .		...	1,49,901	...
Interest	39	Interest on Capital— Indian Posts and Telegraphs Department	268			65,77,989
	41	Indo-European Telegraph Department	283			5,51,978
		Total Revenue Account			1,49,901	71,29,967
Depreciation Fund . . .	40 I	Appropriation to Depreciation Fund— Indian Posts and Telegraphs Department	282	...	40,09,346	...
	41 I	Indo-European Telegraph Department	292	...	2,36,150	...
	40 I	Appropriation from Depreciation Fund— Indian Posts and Telegraphs Department	282	...	...	2,55,492
	41 I	Indo-European Telegraph Department	292	...	...	11,422
		Total Depreciation Fund . . . . .		...	42,45,496	2,66,914

D. and DD. Posts and Telegraphs.

2 M

Sections D. and DD.—Posts and Telegraphs.(i) **Indian Posts and Telegraphs Department.**(ii) **Indo-European Telegraph Department.****CAPITAL AND REVENUE ACCOUNTS.****GENERAL.**

Under this section are included the accounts of two independent Departments, the Indian Posts and Telegraphs Department and the Indo-European Telegraph Department. The latter system connects with that of the Indo-European Telegraph Company to form one of the routes for telegraphic communication between India and Europe, and also provides much of the internal communication in Persia. The Indian Posts and Telegraphs Department supplies Postal, Telegraph, Wireless and Telephone service in India. Traffic with Australia and other countries to the east of India is controlled by other Telegraph Administrations.

CAPITAL ACCOUNTS.

2. A commercial system of accounts has been introduced in both these Departments with effect from 1925-26. Block accounts have been prepared showing the present value of the existing assets. The Valuation Reports revealed that the amount of 'expired capital outlay' on 1st April 1925 was very considerable and that assets representing an appreciable amount of expenditure had been lost or abandoned in the past. A Depreciation Fund, contributions to which are made on a Sinking Fund plan, has also been instituted, but the Fund bears the cost of replacements to the extent of the depreciation accruing after 1st April 1925 only, while the balance of the expenditure, which corresponds to the expired capital outlay on the 1st April 1925, is met by interest-bearing advances from General Revenues.

3. All Capital Outlay, including that on renewals and replacements, is recorded under two capital major heads, 56-I and 56-II, outside the Revenue Accounts. The reconstituted capital accounts of the two Departments started with the depreciated values of the assets existing on 1st April 1925 shown in the Valuation Reports, and interest is payable on these total amounts whether financed from Loan Funds or from Revenue. The capital account of the Indian Posts and Telegraphs Department has been reconstituted without reference to the portion of the assets constructed from Revenue or to the portion constructed from Loan Funds. It is impossible to distinguish in the reconstituted capital accounts, in which depreciated values have been taken and from which abandoned assets have been omitted, the portions which should and should not be charged to Revenue. Hence the Capital outlay prior to 1925-26 has not been distributed between outlay charged to Revenue and outlay not charged to Revenue. All expenditure on Postal Buildings is charged to Revenue and, in the accounts for 1925-26, the Stores and Manufacture Suspense balance was transferred by actual account adjustment from Capital met from Revenue to Capital not charged to Revenue. The portion of capital expenditure which the Government of India decide in each year to meet from Revenue is deducted in lump and transferred to a capital major head in the Revenue section of the account.

REVENUE ACCOUNTS.

4. The Revenue accounts of the two Departments were also then reorganised. Contributions to cover depreciation are charged as part of the year's working expenses and the departments also make a contribution to General Revenue to cover their pensionary liability towards their employees.

The general plan of the Revenue accounts of the Indian Posts and Telegraphs Department has undergone extensive revisions to enable the profit or loss under each of the four branches, Post Office, Telegraphs, Radio Telegraphs and Telephones, to be exhibited separately. The Revenue accounts of the Indo-European Telegraph Department have also been recast on the same plan, but there is only one Profit and Loss account for the whole Department.

5. The initial compilation of outlay on renewals and replacements is at present made under two sub-divisions, 56-I (b) and 56-II (b), of the Major heads 56-I and 56-II, the portion chargeable to the Depreciation Fund being transferred to the Fund through the Revenue accounts, but it is proposed to open two new Major heads in the Revenue section of the account for this purpose.

6. The various classes of receipts and expenditure are shown under descriptive heads in accounts Nos. 40 and 41-A. and the subsidiary statements.

INDIAN POSTS AND TELEGRAPHS DEPARTMENT.

The major portion of the receipts of the Indian Posts and Telegraphs Department is derived from postage and message revenue which accrues chiefly from sale of stamps. A lump sum representing the Local Governments' share of the value of unified stamps used for revenue purposes is transferred annually to VII—Stamps (see Notes under Stamps, page 122). The other important sources of revenue are commission on money orders, rents of wires leased to railways and canals, rents recovered from subscribers to telephone exchanges and trunk call fees. The division of postage and message revenue between the Postal and Telegraph Branches is made on the basis of an actual enumeration of telegrams for specified periods of the year. The other receipts can be allocated directly to one branch or the other.

The working expenses of the Indian Posts and Telegraphs Department are principally incurred upon establishments, conveyance of mails, maintenance of telegraph and telephone lines and exchanges and wireless stations. The present arrangement of the accounts is such that expenditure on one branch or another is separately exhibited where this is possible. In the case of general charges or of charges incurred jointly by two branches, a distribution is made on the scientific basis which is the most suitable in each case.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

The revenue of the Indo-European Telegraph Department accrues partly in India and partly in England. The Indian portion of the revenue is almost entirely Message Revenue, while the receipts in England represent the shares of this Department as determined by the Joint Purse Agreement and the Agreement governing the Australasian Message Fund. The former was concluded in 1879 with the other two Companies providing telegraphic communication between India and Europe in order to avoid ruinous competition. The receipts of all the three parties are pooled into a Joint Purse and then divided between them according to the Agreement. The Australasian Message Fund is the result of an agreement between the Joint Purse partners and the Eastern Extension Telegraph Co., which provides telegraphic communication between India and Australasia. Its object is to make up the loss due to the adoption of an uneconomic rate for Australian traffic. The working expenses of the Indo-European Telegraph Department are of similar nature to those of the Indian Posts and Telegraphs Department, but the position is complicated by the fact that the Department maintains and uses, under various agreements, some lines which are the property of the Persian Government.

A. 39.—STATEMENT showing the GENERAL RESULTS of the INDIAN POSTS and TELEGRAPHS DEPARTMENT for the year ended 31st March 1930.

(1)	Capital outlay. (Vide account No. 40-B.)				Gross Receipts.			Working Expenses, including provision for Depreciation, (Vide account No. 40-H.)	Interest on Capital Outlay.	Total Revenue less expenses.	Net Profit (+) or Loss (-) (Vide Account No. 40.)										
	During the year.		To and from of the year. (4)	Postage and Revenue. (Vide Account No. 40-F.)	Miscellaneous Revenue. (Vide Account No. 40-G.)	Totals.															
	Charged to Revenue.	Not charged to Revenue.																			
							(2)					(3)									
Office	R	11,66,936	R	—8,174	R	2,30,77,608	R	6,60,07,053	R	1,20,60,515	R	7,89,76,568	R	8,04,13,829	R	7,10,572	R	8,11,23,901	R	—21,47,333	
Urban . . . . .	...			R	20,62,783	R	10,26,89,292	R	2,20,68,993	R	61,52,788	R	2,82,21,783	R	2,69,86,783		47,55,912		8,17,42,725		—36,20,942
• . . . .	...			R	2,53,647	R	36,25,737	R	1,04,444	R	2,07,696	R	3,12,140	R	8,07,453		1,90,384		9,07,837		—6,83,097
Marine . . . . .	...			R	10,94,697	R	1,60,93,188	R	...	R	54,39,142	R	54,39,142	R	44,08,610		9,21,001		53,29,701		7,1,09,441
TOTAL		11,66,936		R	34,07,853	R	14,54,85,090	R	8,81,50,492	R	2,47,80,141	R	11,29,49,633	R	11,26,16,175		(a) 65,77,989		11,91,94,164		—62,44,531

Items from corresponding amounts are lifted under '10—Interest on Ordinary Debt' by Rs. 1,40,478 representing interest on outlay debited to Stores and Manufacture Suspense account, and interest on capital works during the period of construction debited to capital works.

No. 40-A.—ABSTRACT ACCOUNT OF INTEREST-BEARING CAPITAL OUTLAY in the INDIAN POSTS AND TELEGRAPHS DEPARTMENT during and to end of the year ended 31st March 1930.

(1)	VALUE OF ASSETS AS ON 1ST APRIL 1920.			OUTLAY ON NEW ASSETS FROM 1ST APRIL 1920.		OUTLAY ON RESERVES AND REPLACEMENTS FROM 1ST APRIL 1920.		TOTAL INTEREST-BEARING CAPITAL OUTLAY.
	Dating from before 1st April 1920.	Dating from 1st April 1920.	Total.	During the year.	To end of the year.	During the year.	To end of the year.	
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	R	R	R	R	R	R	R	R
Fixed Assets.								
Post Office	1,11,23,664	50,00,406	1,61,24,070	11,66,936	78,14,062	5,916	2,53,447	2,41,93,579
Telegraphs, including Radio Telegraphs—								
Telegraphs	3,30,56,456	8,73,27,340	7,03,83,796	34,59,126	2,19,56,216	5,18,522	29,81,212	9,33,21,524
Radio-Telegraphs	12,14,093	11,00,320	23,14,413	2,29,273	10,52,913	24,374	2,58,702	36,28,028
Telephone	14,63,237	86,23,089	1,00,91,926	10,56,648	54,74,155	26,481	6,24,623	1,00,89,804
Total	4,68,62,450	5,20,51,755	9,89,14,205	59,11,983	3,62,16,346	5,85,423	40,19,884	13,93,20,435
Stores and Suspense.								
Stores and Manufacture Suspense . . . . .	...	1,60,82,238	1,60,82,238	—18,77,061	—86,98,214	...	...	73,84,024
Miscellaneous Posts and Telegraphs advances . . . . .	...	...	...	—28,496	—8,726	...	...	—3,726
Total	4,68,62,450	6,81,33,993	11,49,96,443	40,06,424	2,75,94,406	5,85,423	40,19,884	14,66,10,733
Deduct—Receipts on Capital Account . . . . .	...	19,894	19,894	17,053	11,04,809	...	...	11,24,643
TOTAL CAPITAL OUTLAY	4,68,62,450	6,81,14,159	11,49,76,309	39,89,366	2,64,89,597	5,85,423	40,19,884	14,66,10,733
Deduct—Capital Outlay financed from Ordinary Revenues . . . . .	...	...	...	11,66,936	—62,63,176	...	...	14,66,10,733
CAPITAL OUTLAY NOT CHARGED TO REVENUE	...	...	...	28,22,430	3,47,57,773	5,85,423	40,19,884	14,66,10,733

D. Stores and DD.—Posts and Telegraphs.

Note 1.—The amounts shown in column (4) do not include the interest capital on 1st April 1920 in respect of assets (1) the value of assets lost or abandoned, etc., estimated at Rs. 1,59,58,531. The Capital Account will be gradually written up as Capital advances shown in column (7) are utilized to new, old, and replacement, until they reach the limit of the arrears of depreciation on 1st April 1920.

Note 2.—The value of assets, viz., Rs. 9,60,14,506, shown in column (4) includes an addition of Rs. 1,17,60,000 adopted in the Finance and Revenue Accounts for 1920-21, being the net increase in the depreciated value on 1st April 1920 of buildings as a result of further investigations, distributed under the several branches as follows:—Post Office, + Rs. 5,56,000; Telegraph, — Rs. 7,440; Telephone, — Rs. 90.

No. 40-B.—STATEMENT of CAPITAL OUTLAY in the INDIAN POSTS AND

1	OUTLAY DURING		
	Post Office. 2	Telegraphs. 3	Radio Tele- graphs. 4
	R	R	R
Outlay on new Assets.			
Buildings	11,36,305	75,123	29,685
Railway Mail Vans owned by Post Office	58,631	...	...
Telegraph and Telephone Lines and Radio Masts and Aerials . . . . .	...	86,97,702	21,827
Apparatus and Plant . . . . .	...	2,96,301	1,77,761
TOTAL NEW ASSETS	11,86,936	84,59,126	2,29,273
<i>Deduct--Receipts on Capital Account</i> . . . . .	...	12,600	...
Total	11,86,936	84,47,126	2,29,273
Stores and Manufacture Suspense . . . . .	...	-18,77,061	...
Miscellaneous Posts and Telegraphs Advances	-9,120	-25,504	...
NET OUTLAY ON NEW ASSETS	11,57,816	15,44,561	2,29,273
Expenditure on Renewals and Replacements--			
Buildings.	5,946	-18,988	681
Railway Mail Vans owned by Post Office . . . . .	...	...	...
Telegraph and Telephone Lines and Radio Masts and Aerials . . . . .	..	5,06,996	2,267
Apparatus and Plant . . . . .	...	70,559	21,426
TOTAL RENEWALS AND REPLACEMENTS	5,946	5,18,222	24,874
TOTAL CAPITAL OUTLAY	11,63,762	20,62,783	2,54,147
<i>Deduct--Portion of Capital Outlay financed from Ordinary Revenues</i>	11,66,936	...	...
CAPITAL OUTLAY NOT CHARGED TO REVENUE	-3,174	20,62,783	2,54,147

TELEGRAPHS DEPARTMENT during and to end of the year ended 31st March 1930.

THE YEAR		OUTLAY TO END OF THE YEAR				
Telephones.	Total.	Post Office.	Telegraphs.	Radio-Telegraphs.	Telephone.	Total.
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
59,071	12,92,184	2,30,35,564	1,41,87,651	11,75,526	7,31,371	3,91,90,412
...	38,531	9,02,563	...	...	...	9,02,563
7,54,814	35,64,373	...	7,43,72,738	6,12,729	95,57,950	8,48,43,417
2,42,738	7,16,795	...	34,79,623	15,79,071	52,75,460	1,03,34,154
10,56,648	59,11,983	2,39,33,132	9,23,40,012	33,67,326	1,55,65,031	18,52,10,551
8,058	17,053	11,07,535	12,000	...	5,658	11,24,648
10,51,590	58,04,925	2,28,30,547	9,33,28,012	33,67,321	1,55,60,023	13,40,85,908
...	-18,77,061	...	73,84,024	...	...	73,84,024
6,126	-28,498	-8,386	-3,956	-291	8,937	-3,726
10,57,716	39,89,366	2,28,22,161	9,97,08,050	33,67,035	1,55,68,960	14,14,60,206
78	-12,223	2,52,539	91,716	2,808	8,494	3,55,612
...	...	2,848	...	...	...	2,848
19,765	5,23,323	...	27,21,143	7,424	1,27,804	28,56,373
17,093	69,323	...	1,63,353	2,43,475	3,88,223	8,05,051
36,381	5,35,423	2,55,447	29,81,212	2,58,702	5,24,523	40,19,884
10,94,597	45,74,789	2,30,77,608	10,26,89,262	36,25,737	1,60,93,433	14,54,56,090
...	11,66,936					
10,94,597	34,07,853					

40-F.—DETAILED STATEMENT of POSTAGE AND MESSAGE REVENUE of the INDIAN POSTS AND TELEGRAPHS DEPARTMENT during the year ended 31st March 1930.

	Total.	APPORTIONMENT BETWEEN BRANCHES.			
		Post Office	Telegraphs	Radio.	Telephone.
	R	R	R	R	R
Joint Postal and Telegraph Receipts :—					
Sale of ordinary stamps	7,78,64,017	5,88,97,701	1,87,52,361	13,842	...
Deduct—Refund of ordinary stamps	8,564	8,564	...	...	...
Deduct—Civil Departments' share of ordinary and unified stamps	47,57,200	47,57,200	...	...	...
Sale of Service stamps	94,30,962	94,30,962	...	...	...
TOTAL JOINT POSTAL AND TELEGRAPH RECEIPTS . .	8,23,29,415	6,36,63,102	1,87,52,361	13,842	...
Postal Receipts :—					
Postage realised in cash	22,67,669	22,67,669	...	...	...
Net receipts from other Postal Administrations . .	8,60,700	8,60,700	...	...	...
TOTAL	31,28,369	31,28,369	...	...	...
Deduct :—					
Refund of Postage	5,092	5,092	...	...	...
Net payments to other Postal Administrations . .	6,79,416	6,79,416	...	...	...
TOTAL DEDUCTIONS	6,84,508	6,84,508	...	...	...
NET POSTAL RECEIPTS	24,43,861	24,43,861	...	...	...
Telegraph (including Radio) Receipts :—					
Receipts from State (bearing messages, etc. . .	28,744	...	28,744	...	...
Telegraph charges realised in cash	1,09,22,782	...	1,08,90,414	32,368	...
Net receipts from other Telegraph Administrations .	2,86,830	..	2,86,830	...	...
Net receipts from other Radio Companies	78,851	...	14,271	59,580	...
TOTAL	1,18,12,207	...	1,12,20,259	91,948	...
Deduct :—					
Net payments to Indo-European Telegraph Department	5,64,858	...	5,64,858	...	...
Net payments to other Telegraph Administrations .	67,48,483	...	67,48,483	...	...
Net payments to other Radio Companies	13,988	...	13,988	...	...
Refunds of overcharges and payment of delivery charges	4,34,028	...	4,33,351	677	...
Foreign Traffic Exchange Adjustment (Transferred to Miscellaneous Revenue)	1,44,099	...	1,43,410	689	...
TOTAL	79,04,991	...	79,03,625	1,366	...
Net Telegraph (including Radio) Receipts . . .	34,07,216	...	33,16,634	90,582	...
TOTAL POSTAGE AND MESSAGE REVENUE	8,81,80,402	6,60,07,053	2,20,68,995	1,04,444	...

(a) Includes the share creditable to telegraphs on account of service stamps.

40-G.—DETAILED STATEMENT of MISCELLANEOUS REVENUE of the INDIAN POSTS and TELEGRAPHS DEPARTMENT during the year ended 31st March 1930.

	Total.	Post Office.	Telegraphs.	Radio.	Telephone.
Postal Receipts :—	R	R	R	R	R
Receipts on account of Money Orders and British Postal Orders	1,22,16,307	1,22,16,307	...	...	...
<i>Deduct—Refunds</i>	393	393	...	...	...
Net	1,22,15,914	1,22,15,914	...	...	...
Fees and other Receipts	7,91,149	7,91,149	...	...	...
<i>Deduct—Miscellaneous Refunds</i>	37,543	37,543	...	...	...
TOTAL POSTAL RECEIPTS	1,20,69,515	1,20,69,515	...	...	...
Telegraph (including Radio) Receipts :—					
Rent of Wines and Instruments leased to Railways and Canals	54,09,963	...	54,09,963	...	...
Recoveries from Guarantors	2,63,131	...	2,66,681	28,500	...
Fees and other Receipts	5,43,305	...	3,64,798	1,78,537	...
Foreign Traffic Exchange Adjustment	1,44,090	...	1,43,410	689	...
	63,62,498	...	61,54,802	2,07,696	...
<i>Deduct—Miscellaneous Refunds</i>	2,014	...	2,014	...	...
TOTAL TELEGRAPH (INCLUDING RADIO) RECEIPTS	63,60,484	...	61,52,788	2,07,696	...
Telephone Receipts :—					
Rent of Telephones	30,60,531	...	...	...	39,60,531
Telephone Call Fees	9,08,747	...	...	...	9,08,747
Recoveries from Guarantors	1,92,261	...	...	...	1,92,261
Royalties from Telephone Companies	3,83,165	...	...	...	3,83,165
Fees and other Receipts	17,951	...	...	...	17,951
	54,62,655	...	...	...	54,62,655
<i>Deduct—Miscellaneous Refunds</i>	23,513	...	...	...	23,513
TOTAL TELEPHONE RECEIPTS	54,39,142	...	...	...	54,39,142
TOTAL MISCELLANEOUS REVENUE	2,47,69,141	1,20,69,515	61,52,788	2,07,696	54,39,142

D. and TD.—Posts and Telegraphs.

No. 40-II.—STATEMENT of WORKING EXPEN

Heads.	EXPENSE										
	Pay of Com- mission.	Pay of Permanent Establishment.	Pay of Temporary Establishment.	Allowances, Honoraria, etc.	Expenses to Establish- ment.	Retirees to Apprentices and Pensions.	Reimburse- ment to Telegraph and Postal Administration. (Ch. 30).	Subsides and Payments to Railway Companies, etc.	Miscellaneous Supplies and Materials.	Compensation for losses, etc.	Contingencies.
C.—Directorate—Salaries and Expenses of the Directorate—	R	R	R	R	R	R	R	R	R	R	R
General—Director: General and Financial Adviser	2,46,178	3,05,665	7,254	23,451	...	...	...	...	4,447	...	1,12,486
Joint—Chief Engineer	2,03,702	81,741	120	45,044	...	40,940	...	...	...	...	7,44
Other officers of the Directorate	95,067	67,301	1,770	20,380	...	...	...	...	...	...	7,12
TOTAL	5,44,945	1,85,970	9,270	1,12,311	...	40,880	...	...	4,447	...	1,97,038
D.—Accounts and Audit	9,33,320	20,00,511	60,663	1,21,083	2,755	...	...	...	15	...	1,22,16
G.—Pensionary charges . . . . .	...	...	...	...	...	...	...	...	...	...	...
H.—Stamps, post cards, etc. . . . .	...	...	...	...	...	...	...	...	...	...	...
I.—Stationery and Printing . . . . .	...	...	...	...	...	...	...	...	...	...	...
K.—Provision for Depreciation . . . . .	...	...	...	...	...	...	...	...	...	...	...
TOTAL	6,58,282	34,05,511	69,813	2,44,393	2,755	40,880	...	...	4,462	...	2,40,1
O.—Debit—Credits to Working Expenses . . . . .	...	...	...	...	...	...	...	...	...	...	...
Net total Supervisory and Miscellaneous Charges	8,69,203	34,05,511	69,813	2,44,393	2,755	40,880	...	...	4,462	...	2,40,1
E.—Traffic Control.—											
Joint—Postmaster General	2,07,140	2,14,012	7,043	60,478	...	...	...	...	22	...	90,4
Deputy Postmaster General	6,70,143	22,31,017	2,038	2,97,065	...	...	...	...	...	...	54,5
Total Traffic Control	8,69,083	24,45,029	9,081	8,58,083	...	...	...	...	22	...	1,76,
F.—Postal Expenses.—											
Post Offices	11,40,538	4,21,63,357	1,67,358	24,40,176	4,11,167	...	...	...	3,858	1,49,503	40,51,
Railway Mail Service	1,20,161	60,01,549	11,431	5,42,230	2,908	...	...	...	...	...	5,60,
Conveyance of Mails . . . . .	...	9,51,483	43,438	2,68,087	...	...	...	00,17,583	...	...	3,24,
Total Postal Expenses	12,70,710	5,14,19,389	2,27,226	32,51,093	4,14,083	...	...	00,17,583	3,858	1,49,503	46,84,
G.—Telegraph Traffic.—											
Expenses of Signal Offices, etc.	4,01,368	92,36,508	32,808	19,04,823	1,58,774	...	...	00,000	0,280	...	4,36,2
Total Postal and Telegraph Traffic Expenses	26,18,700	1,21,01,280	2,60,170	53,18,181	5,97,807	...	...	1,00,07,883	12,240	1,49,503	51,55,1

of the INDIAN POSTS and TELEGRAPHS DEPARTMENT for the year ended 31st March 1930—*contd.*

IN INDIA AND IN ENGLAND.											DISTRIBUTION OF EXPENDITURE BETWEEN THESE BRANCHES.			
Item No.	Establishment and other charges paid to other Governments and Departments	Miscellaneous charges.	Renewals and Replacements (the scale to Depreciation Fund).	Direct Expenditure not from Depreciation Fund	Debit—Credits for Services rendered to other Departments	Debit—Some of Expenditure not table to Capital, &c	Leave Salaries and other pay drawn in England	Other Expenses paid in England	Loss by Exchange	Total.	Post Office.	Telegraphs.	Radio.	Telephone.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	1,800	...	...	...	...	...	1,00,750	17,287	1,100	8,70,544	5,02,773	2,07,680	42,701	20,400
2	"	...	...	...	...	...	...	...	...	3,52,774	...	3,04,297	...	78,467
3	...	...	...	...	...	...	...	...	...	1 01,541	90,031	...	02,190	...
4	1,300	..	...	...	...	...	1,09,538	17,267	1,100	14,12,440	6,01,824	5,72,777	1,34,801	1,04,927
5	130	...	...	...	2,11,325	...	13,336	...	103	35,13,007	25,59,760	8,04,031	31,028	80,821
6	...	60,31,881	...	...	...	...	...	...	...	60,70,551	44,23,074	14,18,187	00,000	1,32,000
7	...	20,46,807	..	...	...	...	...	...	...	20,40,507	20,16,204	80,003	...	...
8	...	27,32,021	...	...	...	...	...	...	...	27,32,021	23,20,658	3,30,778	27,329	45,298
9	...	33,63,415	1,07,108	1,07,303	...	...	...	...	...	38 03,415	1,42,501	24,11,301	1,52,685	0,54,078
10	1,830	1,41,78,064	1,07,108	1,07,303	2,11,325	...	1,22 874	17,267	1,203	1,91,01,470	1,31,08,500	55,85,997	4,05,871	10,53,742
11	...	...	...	...	46,89,385	8,32,779	...	...	...	25,58 064	46,60,831	6,01,475	23,927	1,47,098
12	1,320	1,41,78,064	1,07,108	1,07,303	49,78,211	8,86,779	1,22,574	17,267	1,203	1,35,80,506	74,17,920	48,74,523	3,82,074	8,75,744
13	651	...	...	...	...	...	42,770	...	370	6,22,950	4,80,407	1,80,480	...	...
14	—	...	...	...	...	...	...	...	...	32,65,104	27,80,417	5,14,087	...	...
15	651	...	...	...	...	...	42,770	...	370	39,18,000	22,00,504	6,51,170	...	...
16	27,540	...	...	...	...	...	32,526	2,01,728	2,561	(a) —81,48,010 8,08,23,002	4,77,80,233	...	...	...
17	...	...	...	...	...	...	...	...	...	70,81,853	70,81,853	...	...	...
18	...	...	...	...	...	...	...	...	...	1,06,59 824	1,36,89,324	...	...	...
19	27,140	...	...	...	...	...	23,526	2,01,831	2,561	7,10,00,509 (a) —81,48,000	0,85 51,440	...	...	...
20	451	...	...	...	...	...	10,402	...	171	1,24,01,180 (a) +81 49,000	...	1,55,52,208	...	...
21	28,654	...	...	...	...	...	00,056	2,03,333	3,392	8,60,21,703	7,18,18,564	1,03,08,444	...	...
22	20,074	1,41,78,064	1,07,108	1,07,303	49,78,211	8,86,779	2,19,900	3,10,900	4,805	10,16,72,004	7,62,80,260	2,10 77,998	3,52,614	8,75,744

(a) Represents lump sum transfer from Abstract J. to Abstract K. on account of share of cost of Combined Offices.

D. & DD.—Posts and Telegraphs.

No. 40—H.—STATEMENT of WORKING EXPENSES

HEDS.	EXPENDITURE										
	Pay of Officers.	Pay of Permanent Establishments.	Pay of Temporary Establishments.	Allowances, Honorary, etc.	Repairs to Buildings.	Repairs to Apparatus and Plant.	Repairs to Telegraph and Telephone Lines and Radio Communications.	Subsidies and Payments to Railway Companies.	Miscellaneous Stores and Workshop Expenditure.	Compensation for Losses.	Contingencies.
	R	R	R	R	R	R	R	R	R	R	R
Brought forward . . .	34,77,031	6,05,90,701	4,68,092	57,58,274	6,00,822	40,603	...	1,00,07,563	1,0,708	1,43,893	57,84,443
F.—Engineering Expenses:—											
Joint Control—Salaries and expenses of Directors, Telegraph Engineering	2,01,376	1,00,304	3,306	38,100	...	..	...	...	..	...	14,003
Joint Divisional—Salaries and Expenses of Engineers, etc.	7,09,472	8,07,451	83,378	4,53,916	32,463	..	...	..	...	...	03,376
Telegraph offices and instruments.	88,243	3,47,475	20,420	67,021	...	5,87,614	...	...	...	...	43,338
Maintenance of Telegraph and Trunk Telephone Lines . . . . .	..	13,68,778	86,073	4,17,167	...	...	11,00,922	...	...	...	1,00,312
Joint—Miscellaneous Stores . . . . .	...	..	...	...	...	...	...	...	3,31,547	...	...
Stores and Workshop Charges debited to Working Expenses and Indirect Charges . . . . .	..	...	...	..	...	..	...	...	3,07,501	..	...
Total Engineering Expenses	10,69,080	27,19,128	1,90,451	8,81,907	32,463	5,87,831	11,00,922	...	6,90,051	...	2,51,729
L.—Radio Expenses:—											
Maintenance and Operation of Radios.	1,71,084	3,70,341	56,487	1,34,008	9,141	1,30,283	14,476	03,310	14,703	...	50,130
M.—Telephone Expenses:—											
Maintenance and Operation of Telephones.	87,658	10,14,032	03,217	1,54,074	15,413	3,48,043	3,01,438	...	46,503	...	1,14,508
Total Telegraph and Telephone Expenses	13,27,077	41,04,031	3,20,138	12,70,077	57,019	10,72,709	14,18,636	83,210	7,59,810	...	4,28,676
GRAND TOTAL	48,04,708	7,07,00,559	0,08,127	70,59,281	6,67,641	11,19,517	14,18,636	1,00,71,000	7,76,821	1,43,893	00,07,119

of the INDIAN POSTS and TELEGRAPHS DEPARTMENT for the year ended 31st March 1930--*concd.*

IN INDIA AND IN ENGLAND.											DISTRIBUTION OF EXPENDITURE BETWEEN THREE BRANCHES.			
Item No.	Establishment and other charges paid to other Governments and Departments.	Miscellaneous charges	Renewals and Replacements chargeable to Depreciation Fund.	Direct—Expenditure met from Depreciation Fund.	Direct—Credit for Services rendered to other Departments.	Direct—Share of Establishment chargeable to Capital, etc.	Leave charges and gratuities payable in England.	Other Expenses paid in England.	Loss by Exchange.	Total.	Post Office.	Telegraphs.	Rails.	Telephone.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
23	20,974	1,41,78,064	1,07,103	1,07,308	48,78,211	8,86,779	2,18,990	3,10,590	4,695	10,18,72,004	7,62,30,220	3,10,77,968	3,28,614	3,78,744
24	..	..	..	..	..	..	1,81,552	417	1,117	5,00,373	..	3,56,054	1,840	1,41,670
25	..	..	..	..	..	..	..	..	..	23,43,488	..	17,20,081	..	6,22,404
26	..	..	..	..	..	..	..	..	..	11,54,817	..	11,54,817	..	..
27	..	..	..	..	..	..	..	..	..	30,27,087	..	30,27,087	..	..
28	..	..	..	..	..	..	..	..	..	3,31,547	..	2,38,201	86,394	5,083
29	..	..	..	..	..	..	..	30,480	319	4,04,812	..	3,07,445	20,923	76,613
30	..	..	..	..	..	..	1,81,552	86,908	1,456	77,00,971	..	68,08,805	1,00,186	3,46,180
31	..	..	..	..	..	..	46,887	10	883	11,03,404	..	..	11,03,404	..
32	368	..	..	..	..	..	..	..	..	21,80,196	..	..	..	21,80,196
33	368	..	..	..	..	..	1,75,880	36,018	1,619	1,10,48,671	..	68,08,805	12,11,690	30,26,578
34	30,240	1,41,78,054	1,07,108	1,07,208	48,78,211	8,86,779	2,07,849	3,47,808	6,414	11,28,16,178	7,02,39,280 (a) + 11,77,049	2,78,68,171 (a) - 8,98,758	15,04,204 - 7,89,721 (a)	39,02,120 (a) + 3,00,909

(a) Represents inter-branch adjustments.

D. & DD.—Posts and Telegraphs.
20

No. 40-I.—STATEMENT showing the APPROPRIATIONS to and from the DEPRECIATION FUND of the INDIAN POSTS and TELEGRAPHS DEPARTMENT during the year ended 31st March 1930 and the BALANCES at Credit of the Fund at the commencement and end of the year.

	Balance on 1st April 1929.	Amount appropriated from Revenue. (See Acct. No. 40-H.)	Interest on Accumulated Balance. (See Acct. No. 41).	Appropriation from the Fund.	Balance on 31st March 1930.
	R	R	R	R	R
Post Office	4,15,506	1,50,693 (a)	21,931	12,976	5,78,154
Telegraphs (including Radio Telegraphs) :—					
(i) Telegraphs	93,78,708	24,06,109 (a)	4,73,134	1,35,828	1,21,22,623
(ii) Radio Telegraphs	5,51,573	1,52,565	26,752	50,746	6,61,144
Telephone	24,50,624	6,54,078	1,94,084	40,442	31,58,344
TOTAL	1,27,99,411	33,63,445	6,45,901	2,55,492	1,45,53,265

(a) Includes Rs. 8,192 representing accumulation in the Depreciation Fund transferred from the Telegraph branch to the Postal branch on account of Interbranch transfer of buildings during the year.

No. 41.—STATEMENT showing the GENERAL RESULTS of the INDO-EUROPEAN TELEGRAPH DEPARTMENT for the year ended 31st March 1930.

	Capital Outlay (Vide Account No. 41C.)			Gross Receipts.			Working Expenses including Provision for Depreciation (vide Account No. 41H.)	Interest on Capital Outlay.	Total Revenue Expenses.	Net Profit (+) or Loss (—) (vide Account No. 41J.)
	During the year.		To end of the year.	Message Revenue (vide Account No. 41F.)	Miscellaneous Revenue (vide Account No. 41G.)	R				
	Charged to Revenue.	Not charged to Revenue.								
Indo-European Telegraph Department (Persian Gulf and Persian Sections).	R —23,581	R —1,00,514	R 1,23,88,008	R 25,43,072	R 52,542	R 23,95,014	R 27,70,171	R 5,51,978	R 83,31,149	R —7,35,555

No. 41-A—STATEMENT of PROFIT or LOSS of the INDO-EUROPEAN TELEGRAPH DEPARTMENT for the year ended 31st March 1930.

	EXPENDITURE.		RECEIPTS.
	R		R
Working Expenses (India and England)—		Gross Receipts (India and England)—	
A.—General Charges	6,41,165	A.—Message Revenue	25,11,072
B.—Line Maintenance	3,50,802		
C.—Cable Maintenance	3,82,754	B.—Miscellaneous Revenue	52,542
D.—Signal Office	9,91,864		
E.—Radio Office	88,032		
F.—Pensionary Charges	1,25,000		
G.—Provision for Amortisation and Depreciation	2,98,290		
TOTAL (GROSS) WORKING EXPENSES	28,72,957		
H.—Deduct—Credits to Working Expenses	93,786		
NET WORKING EXPENSES	27,79,171		
I.—Interest on Capital Outlay	5,51,978		
TOTAL EXPENDITURE	33,31,149		
Net Profit (+) / Loss (—) during the year	(a) —7,35,595		
GRAND TOTAL	25,95,614	GRAND TOTAL	25,95,614

(a) The progressive net loss since 1st April 1925 is Rs. 15,11,115.

No. 41-C.—DETAILED STATEMENT of CAPITAL OUTLAY in the INDO-EUROPEAN TELEGRAPH DEPARTMENT during and to end of the year ended 31st March 1930.

	Outlay during the year.	Outlay to end of the year.
OUTLAY ON NEW ASSETS—		Rs
Persian Gulf Section.		
I.—Assets belonging exclusively to the Government of India		
A.—Telegraphs—		
1. Lands and Buildings	—264	8,14,495
2. Lines and Wires . . . . .	...	12,71,432
3. Cables . . . . .	...	46,18,827
4. Apparatus and Plant	1,635	3,47,657
5. Cableship "Patrick Stewart" . . . . .	...	8,02,263
Total	1,371	79,54,694
B.—Radio Telegraphs—		
1. Lands and Buildings . . . . .	...	1,11,318
2. Aerial Systems . . . . .	...	14,889
3. Apparatus and Plant	1,290	39,167
Total	1,290	1,65,404
II.—Outlay subject to Amortisation		6,29,795
<i>Deduct—Amount written off annually from Revenue</i>		...
Net Outlay subject to Amortisation		6,29,795
III.—Outlay on behalf of Persia acknowledged due by her		60,528
TOTAL OUTLAY		87,10,421
IV.—Stores and Suspense	—81,751	4,45,516
TOTAL PERSIAN GULF SECTION	—81,100	91,55,937
Persian Section.		
V.—Outlay on behalf of Persia acknowledged due by her—		
(a) Central Persia Telegraph line	—56,286	5,55,003
(b) Arabian Lines	—4,042	2,36,295
(c) Rohat Seistan Line	—2,306	86,202
(d) Kerman Bunder Abbas Line . . . . .	...	5,69,782
	—62,634	14,41,182
<i>Deduct—Amount of advances by British Exchequer held at credit of Capital pending repayment</i>	—6,737	3,11,476
Net Total	—55,897	11,29,706
VI.—Outlay subject to Amortisation for which Persia has not acknowledged liability		24,73,092
<i>Deduct—Amount written off annually from Revenue</i>	1,00,000	10,00,000
Net Outlay subject to Amortisation	—1,00,000	14,73,092
Total Outlay	—1,55,897	26,02,798
VII.—Deduct—Undisbursed rental of Central Persian Telegraph Line to be deducted from cost of Kerman Bunder Abbas Line held in Deposit	18,763	2,81,413
TOTAL PERSIAN SECTION	—1,74,660	23,21,385
TOTAL OUTLAY ON NEW ASSETS	—2,57,850	1,14,77,302
EXPENDITURE ON REPAIRS AND REPLACEMENTS OF ASSETS CHARGEABLE TO CAPITAL BELONGING EXCLUSIVELY TO THE GOVERNMENT OF INDIA—		
Persian Gulf Section.		
A.—Telegraphs—		
1. Lands and Buildings	60	6,214
2. Lines and Wires . . . . .	...	9,752
3. Cables	1,19,291	5,87,449
4. Apparatus and Plant	4,812	7,018
5. Cableship "Patrick Stewart"	4,164	2,89,520
	1,28,327	8,99,962
B.—Radio Telegraphs—		
1. Lands and Buildings . . . . .	...	...
2. Aerial Systems . . . . .	...	...
3. Apparatus and Plant	428	10,744
	428	10,744
TOTAL REPAIRS AND REPLACEMENTS	1,28,755	9,10,706
TOTAL CAPITAL OUTLAY	—1,29,095	1,23,88,008
<i>Deduct—Capital Outlay financed from Ordinary Revenues</i>	—23,381	1,22,23,625
CAPITAL OUTLAY NOT CHARGED TO REVENUE	—1,00,614	1,64,083

No. 41-F.—DETAILED STATEMENT of MESSAGE REVENUE of the INDO-EUROPEAN TELEGRAPH DEPARTMENT during the year ended 31st March 1930.

	Amount.	Amount.
	R	R
CASH COLLECTIONS :—		
Persian Gulf Section	2,83,412	
Persian Section	1,47,988	
	4,31,100	
Receipts from Indian Posts and Telegraphs Department .	5,64,888	
Receipts from Iraq Administration	2,26,139	
Total	12,21,927	
<i>Deduct—Payments to Persian Government on account of terminal rates and traffic account.</i>	93,580	
Net Total India		11,28,047
Receipts in England		
<i>Secretary of State :—</i>		
Message Revenue	£ 2,348	
Receipts on Common Purse Accounts	1,32,208	
TOTAL	1,34,556	
<i>Deduct—Payments in respect of Revenue—</i>		
Message Revenue	£ 21,423	
Australian Message Fund	7,960	
Total Deductions	29,383	
Total Receipts in England £	1,05,173	
Ditto converted into Rs. at £1 = Rs. 13½		14,02,308
Exchange on ditto		12,717
NET MESSAGE REVENUE (INDIA AND ENGLAND)		25,43,072

No. 41-G.—DETAILED STATEMENT of MISCELLANEOUS REVENUE of the INDO-EUROPEAN TELEGRAPH DEPARTMENT during the year ended 31st March 1930.

	R
Persian Gulf Section —	
Sale proceeds of stores	1,498
Fines	100
Rent of electric and sanitary installations	3,107
House rent	3,490
Share of cost of Radio offices debitable to British Exchequer	39,465
Miscellaneous	8,850
Total	56,510
Persian Section —	
Fines	25
Miscellaneous	—3,993
Total	—3,968
TOTAL MISCELLANEOUS REVENUE	52,542

No. 41-H.—STATEMENT of WORKING EXPENSES of the INDO-EUROPEAN

	Pay of Officers.	Pay of Establishment.	Allowances, Honorary, etc.	Expenses for Plant, Lamps and Buildings.	Contingencies	Miscellaneous Expenditure	Item No.
Persian Gulf Section.	M	R	R	Rs	Rs	R	
A.—General Charges	89,250	10,314	20,870	78	6,880	72,219	1
B.—Line Maintenance	13,852	50,599	14,314	19,915	8,410	551	2
C.—Cable Maintenance	51,541	60,541	14,080	41,276	5,470	1,004,925	3
D.—Working and Maintenance of Signal Offices	21,071	4,03,536	87,105	21,463	1,04,614	9,100	4
E.—Radio Offices . . . . .	..	40,800	12,831	6,828	6,870	254	5
F.—Pensionary Charges . . . . .	..	..	..	..	..	81,000	6
G.—Provision for Depreciation and Amortisation . . . . .	..	..	..	..	..	1,35,200	7
TOTAL	1,70,020	6,04,820	1,58,280	60,552	1,32,302	5,58,478	
H.—Debit—Credits to Working Expenses . . . . .	..	..	..	..	..	93,718	
TOTAL WORKING EXPENSES (PERSIAN GULF SECTION)	1,70,020	6,04,820	1,58,280	60,550	1,32,302	4,64,802	6
Persian Section.							
A.—General Charges	1,08,966	10,550	70,267	6,847	6,848	90,797	9
B.—Line Maintenance	11,761	62,289	43,243	20,493	4,032	573	10
D.—Working and Maintenance of Signal Offices . . . . .	..	2,18,083	65,399	10,313	22,203	409	11
F.—Pensionary Charges . . . . .	..	..	..	..	..	42,000	12
G.—Provision for Depreciation and Amortisation . . . . .	..	..	..	..	..	1,00,000	13
TOTAL WORKING EXPENSES (PERSIAN SECTION)	1,12,707	2,82,497	1,79,008	37,652	33,083	2,33,738	14
GRAND TOTAL	2,82,727	8,87,317	3,37,287	1,37,172	1,65,385	7,04,030	15

TELEGRAPH DEPARTMENT for the year ended 31st March 1930.

Item No.	Stock adjustment and value of unsold and unsold stock losses written off to Revenue.	Undirect charges on account of stock establishment.	Remains and Replacements chargeable to Depreciation Fund.	Deduct—Expenditure met from Depreciation Fund.	Leave Salaries and Depreciation Pay drawn in England.	Other Working Expenses paid in England.	Loss by Exchange.	Total.
R	R	R	R	R	R	R	R	R
1	..	..	..	..	40,380	579	355	2,80,119
	62,886	20,327	..	..	6,800	778	34	1,08,486
3	..	..	..	..	11,608	575	90	3,82,784
4	..	..	..	..	22,854	..	201	6,60,085
5	..	..	..	..	4,880	..	40	85,082
6	..	..	..	..	..	..	..	88,070
7	..	..	..	11,422	..	..	..	1,98,200
	62,886	20,327	11,422	11,422	86,578	1,930	710	18,94,816
	..	..	..	..	..	..	..	98,786
8	62,886	20,327	11,422	11,422	86,578	1,930	710	18,01,030
9	..	..	..	..	44,928	12,323	548	3,61,046
10	..	..	..	..	19,792	..	186	1,52,316
11	..	..	..	..	10,043	503	69	3,22,770
12	..	..	..	..	..	..	..	42,000
13	..	..	..	..	..	..	..	1,00,000
14	..	..	..	..	74,769	12,919	778	9,78,141
15	62,886	20,327	11,422	11,422	1,61,287	14,849	1,488	27,79,171

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Section E.—Debt Services.

Rs. 34,15,954. Expenditure, Rs. 19,38,53,745.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rs.	Rs.	Rs.
Interest	42	Receipts	297	...	6,84,15,954	...
Interest on Public Debt, Central	42A	Expenditure	302	34,13,72,608	...	...
Do. Provincial . .	43	Expenditure	303	7,29,99,389	...	...
	43A	Statement showing the distribution of Interest charges between 'Interest on Ordinary Debt' and 'Interest on Capital debited to Commercial Departments' . .	304	...	...	...
	43A	Interest on Ordinary Debt, Central . .	304	...	...	4,01,47,181
	43A	Do. Provincial	304	...	...	1,81,12,054
Interest on other Obligations	44	Expenditure	311	...	...	6,88,55,077
Appropriation for Reduction or Avoidance of Debt	45	Expenditure	315	...	...	6,69,39,433
				TOTAL .	6,84,15,954	19,38,53,745

This section deals with the charges connected with the services of the Public Debt of the Central and Provincial Governments, as also of other unfunded obligations of the Government of India. The receipts brought to account in this section are mainly derived from interest on the securities held in the Gold Standard Reserve, from payments made by public bodies and individuals on loans and from temporary investment of the cash balance in England. They are therefore treated as an appropriate set off to the charges brought to account under this section.

XVI—Interest.

The amounts recorded under this head relate chiefly to transactions connected with the Treasury cash balances. The interest realised from the investments of the Paper Currency Reserve is credited to the major head 'Currency' (see Note under 'Currency', page 417), but the interest on investments of the Gold Standard Reserve has been credited to this head since 1923-24, but see note to Account No 92-B, page 645.

2 The following items deserve special comment :—

Interest on Famine Relief Fund.—The interest payable by the Government of India on the balance of the Famine Relief Fund, as well as that payable by the Provincial Government on advances from the Famine Relief Fund to finance the Provincial loan account, is credited to the Fund itself (*vide* Account No 87, page 634) and not to "Interest"

Interest on Provincial Balances—This represents interest allowed by the Government of India to Local Governments on fixed deposits of surplus provincial balances under conditions prescribed by the Government of India. This interest is payable on all fixed deposits of not less than Rs. 25 lakhs (Rs. 10 lakhs in the case of Madras) made for not less than six months at a time. The rate of interest on deposits initially declared for twelve months or over is 5 per cent. less, than that on deposits for shorter periods 2 per cent. less, than the rate charged by the Central Government to the Provincial Loans Fund on advances made to it during the period. The rate of interest charged on advances to the Provincial Loans Fund during 1929-30 was 5½ per cent.

No. 42—ACCOUNT of INTEREST RECEIPTS

CENTRAL GOVERNMENT.														
	India General	Bala-chis- tan.	North- West Frontier Province	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma	Bihar and Orissa.	Central Provinces and Bihar.	Assam.	Coorg	TOTAL
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
SOURCES OF INTEREST														
Loans and Advances.														
Loans and Advances by the Central Government, (see Account No 65, page 681)	4,41,783	23,115	58,406	5,58,332	11,75,758	10,40,046	19,983	36,08,070	05,883	50,308	13,100	7,557	12,108	71,15,007
Loans and Advances by Pro- vincial Governments, (see Account No 64, page 687)	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	4,41,783	23,115	58,406	5,58,332	11,75,758	10,40,046	19,983	36,08,070	05,883	50,308	13,100	7,557	12,108	71,15,007
Provincial Balance														

Arrears due to Gov- ernment.														
Of Land Revenue	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Of Balances due for Pur- chase Money of Waste Lands	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Of Other Revenue	..	..	..	57	13,500	..	..	..	..	..	..	..	..	13,017
Total	..	..	..	57	13,500	..	..	..	..	..	..	..	..	13,017
Sundry Accounts.														
Percentage from Subscri- bers to Service Funds on Foreign Service	..	..	..	..	260	214	..	..	..	..	..	..	..	474
Interest on Advances to Railway Companies charged to Capital	26,44,086	..	..	..	..	..	..	..	..	..	..	..	..	26,44,086
Sundry Items	57,432	..	..	28	65	111	3	..	..	5	..	..	..	57,624
Total	26,02,117	..	..	28	315	325	3	..	..	5	..	..	..	26,02,770
Deduct—Refunds	68	68	6,069	203	68,581	3,785	4	98	181	..	53	13	..	73,078
TOTAL RECEIPTS IN INDIA.	30,40,893	33,077	77,403	5,56,214	11,20,012	10,36,015	19,983	36,07,980	68,752	50,308	13,107	7,574	12,108	96,52,331

RECEIPTS IN ENGLAND.

Secretary of State.

£

Interest realised from investment of Cash Balance	247,512
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government	11,700
Interest, etc., on Gold Standard Reserve holdings appropriated to Revenue	2,000,000
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	260
Fees on transfers of East Indian Railway Company's Debenture Stock	160

TOTAL £ 2,502,461

Converted into Rs. at £1=Rs. 15 3/4 3,41,66,161

Exchange on ditto 2,43,108

TOTAL INTEREST RECEIPTS 4,40,00,889

19—Interest on Ordinary Debt.

The 'Ordinary Debt,' for the purpose of this head of account, represents the total amount of public loans raised in India and in England by the Central and Provincial Governments *less* the amount of capital debited to Commercial Departments or Departments whose accounts are kept on commercial principles.

2. All cash payments on account of interest on Permanent, Temporary and Floating Debt of the Central and Provincial Governments in India and in England, including charges on account of discount, are in the first instance charged to this head. Transfers are then made to the Railway, Irrigation, Posts and Telegraphs and other Commercial sections of the accounts of interest on Railway, Irrigation, Posts and Telegraphs and other capital outlay on commercial services. The manner in which this interest is calculated is described in the Note on Railways (*vide* page 176).

3. Interest is charged by the Central to the Provincial Governments on advances from the Provincial Loans Fund, including (i) Central moneys still held by Provincial Governments in their Provincial Loan Accounts, (ii) capital expenditure on irrigation works incurred from Central Revenues up to the end of 1928-29, and (iii) other loans and advances made from the Fund. This interest is debited to the Provincial Loans Fund (see page 629), while the interest paid by the Provincial Governments to the Central Government of India is taken in reduction of the Provincial Loans Fund under this head. The interest charges of provincial Governments debited under this head consist of the interest paid to the Provincial Loans Fund, together with any interest paid on provincial borrowings in the open market.

No. 42A.—ACCOUNT of the PUBLIC DEBT of the GOVERNMENT of INDIA, bearing INTEREST; THE ANNUAL INTEREST thereon; and the INTEREST paid during the year ended 31st March 1930.

AMOUNT OF INTEREST PAID DURING THE YEAR																			
Amount of Loan on 31st March 1930.		Annual Amount of Interest.	India General	Baluchistan	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Corte.	TOTAL.			
R	Rs	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R			
RUPRE DEBT.																			
Permanent Debt.																			
<i>Loans bearing interest at 5 per cent.:</i>																			
Interest on Ten-year Bonds, 1930	15,77,22,000	94,63,390	57,65,212	12,453	40,279	7,20,544	44,08,609	1,68,350	5,78,002	5,70,280	1,04,503	70,025	1,01,797	10,615	766	1,38,48,324			
Do. do. 1931	7,28,12,600	44,16,760	24,63,684	5,174	3,546	3,52,396	13,74,311	71,508	1,66,560	1,14,999	1,02,822	99,203	23,969	17,824	130	61,82,531			
Do. do. 1932	14,63,69,900	87,80,388	37,26,583	6,193	12,546	6,43,698	35,94,981	1,10,686	2,96,807	2,41,792	1,17,792	74,406	57,438	16,569		1,19,59,904			
Total	37,76,74,300	2,35,60,466	1,19,61,484	23,820	56,371	17,62,408	1,16,33,409	3,45,548	10,41,459	10,41,459	5,15,117	1,83,931	1,53,374	54,008	876	2,87,88,819			
<i>Loans bearing interest at 5 per cent.:</i>																			
Interest on War Loan, 1923-47	23,13,73,775	1,10,68,689	47,11,049	4,370	17,463	16,62,548	31,67,612	48,049	8,72,153	8,72,153	5,61,459	77,118	86,915	4,380	32	1,11,52,336			
Do. Loan 1945-55	68,99,72,700	2,94,98,685	1,13,95,567	10,487	22,103	19,18,670	1,28,47,774	2,10,306	5,95,794	11,24,335	9,02,810	1,30,438	3,06,480	17,045		2,96,50,803			
Do. " 1939-44	29,14,23,000	1,45,71,150	40,47,624	20,105	4,340	5,12,383	27,68,142	26,773	2,87,010	2,66,800	1,13,556	19,943	12,646	4,894	5	84,91,352			
Do. Ten-year Bonds, 1938	21,45,56,200	1,07,27,910	45,51,250	13,366	4,875	6,83,829	46,85,112	28,185	1,87,315	2,75,792	1,23,980	87,570	1,02,745	4,475		1,08,48,273			
Do. Do. 1935	12,83,14,900	64,15,745	26,75,364	2,990	7,880	8,68,794	19,00,160	6,711	93,235	1,72,251	28,032	18,515	21,851	983		51,95,677			
Total	1,44,56,43,675	7,32,82,129	2,72,80,851	59,317	56,111	57,88,169	2,58,24,790	3,21,921	15,77,220	28,70,647	18,12,524	26,89,979	1,23,627	21,677	37	6,19,72,241			
<i>Loans bearing interest at 4 per cent.:</i>																			
Loans from Maharaja Holkar for Indore State Railway Bonds, 1934	1,00,00,000	4,50,000	4,50,000	1,780	2,452	5,12,565	51,66,621	15,1	15,1	2,61,767	54,545	10,114	62,419	10,480		4,50,000			
Loan of 1935-36	9,05,59,700	40,75,036	19,31,098	7,131	2,624	2,94,873	13,61,738	26,9	26,9	735	85,174	35,363	19,314	1,847		40,93,025			
Total	38,03,75,300	1,82,16,888	78,85,761	8,843	4,976	7,96,988	65,28,379	15,1	15,1	2,61,767	54,545	10,114	62,419	10,480		1,03,16,959			
<i>Loans bearing interest at 4 per cent.:</i>																			
Loan from Maharaja Sindhia for State Railway	1,50,00,000	6,00,000	6,00,000													6,00,000			
Railway Loan from Nawab of Rampur	47,00,000	1,58,000	1,58,000													1,58,000			
Conversion Loan of 1916-17	9,90,01,200	38,60,048	20,47,906	40		1,37,184	15,71,756	1,356	64,754	43,720	1,02,360	8,155	12,632	453		39,81,010			
Loan, 1920-70	29,48,70,600	1,17,85,824	56,99,191	90,060	11,401	8,95,242	39,75,104	47,294	4,60,265	5,23,754	3,60,560	33,680	1,08,418	890		1,22,04,915			
Loan, 1931-37	19,53,79,100	78,15,164	47,53,335	10,164	2,068	3,62,946	20,96,998	65,300	68,900	2,04,503	2,15,090	12,088	39,262	624		77,67,579			
Total	60,90,50,900	2,43,62,036	1,25,03,482	1,02,264	13,463	13,95,372	75,86,588	1,08,150	13,71,919	7,72,890	6,78,310	53,572	1,50,242	1,476		2,47,41,506			

Loans bearing interest at 8½ per cent.:															
Loan of 1842-43	21,55,13,100	75,42,959	25,58,088	3,498	6,289	1,68,761	38,92,298	1,12,877	3,72,222	1,22,145	1,81,829	63,901	45,358	4,179	74,04,465
Loan of 1854-55	23,97,17,610	88,90,116	88,32,035	6,102	5,904	9,97,000	80,21,467	1,70,918	5,77,767	1,71,485	1,50,808	83,011	51,999	17,913	84,89,589
Loan of 1865	86,80,84,350	1,28,12,963	85,80,259	1,66,283	9,667	9,28,790	83,51,285	2,90,189	9,84,937	3,50,508	4,37,389	1,11,015	46,981	7,927	1,29,08,398
Loan of 1879	2,90,51,400	10,16,884	8,99,078	835	128	2,57,932	3,68,478	13,477	3,150	6,223	365	8,406	1,226	123	10,37,314
Loan of 1900-1901	84,94,98,400	1,22,82,444	57,43,950	5,881	12,788	2,77,511	51,18,536	3,477	3,477	1,75,524	91,295	1,09,029	52,389	7,980	1,22,59,900
Total	1,19,98,05,660	4,10,95,805	1,89,88,410	1,71,629	34,551	20,41,997	1,57,75,804	33,777	1,57,75,804	33,777	2,113	9,825	1,886	1,085	10,55,574
Loans bearing interest at 8 per cent.:															
Loan of 1890-97	5,51,12,000	16,62,860	12,16,520	5,682	1,850	77,296	1,80,708	83,777	77,296	77,296	2,113	9,825	1,886	1,085	10,55,574
Paid in India on Loans in course of Discharge:															
Interest on—															
6 per cent. Bonds 1927			7,254	6	140	801	5,205	36	36	330	2,550	324	1,800		26,319
6 per cent. Bonds 1928			6,498		140	680	5,505	4,802	4,802	360	1,396	75	4,500		22,932
5½ per cent. War Bonds 1928			96,180		140	18,625	40,422	4,130	4,130	3,107	14	39	2,021		1,91,926
5½ per cent. War Bonds 1928			813		27	137	179	86	86	339	306	41	12		1,798
5½ per cent. War Bonds 1928			517		27	247	704	22	22	157	26	72	89	68	2,059
5½ per cent. War Bonds 1928			530		16	1,609	301	380	380	269	2,009	517	70	4	5,807
5½ per cent. War Bonds 1921			788		18	411	54,043	92	92	1,083	238	119	364		58,277
5½ per cent. War Bonds 1920			517				140								504
4 per cent. Terminable Loan of 1915-16			1,12,774	6	368	22,552	1,06,681	8,998	24,211	13,525	2,727	7,583	2,670	11,997	3,14,395
Total			23,27,000												23,27,000
Discount on Excess Loans.															
Discount written off to Revenue			8,28,85,435			1,11,86,522	8,71,46,459	17,27,063	68,10,670	54,95,529	94,71,846	10,98,029	12,54,364	1,57,952	3,292
TOTAL INTEREST ON PRESENT DEBT															
Floating Debt.															
Discount on Treasury Bills			2,09,84,767			10,61,743	74,72,761		91,759	2,89,210	4,51,350				3,02,34,550
Interest on other Temporary Loans			5,42,876			10,64,743	74,72,761		91,759	2,89,210	4,51,350				5,42,876
Total			2,15,27,643			10,64,743	74,72,761		91,759	2,89,210	4,51,350				3,07,87,466
Miscellaneous.															
Management of Debt			7,42,331			1,261	2,013								7,42,331
Commission, brokerage, etc.			8,89,716			73,705	4,14,689								8,89,716
Other items			813			76,026	4,16,702								813
Total			11,31,194			76,026	4,16,702								11,31,194
TOTAL INTEREST ON DEBT															
Deficit—Interest realised on investment of cash balance in short-term bonds, etc.			10,45,96,406			1,261	4,16,702		97,11,429	57,84,789	98,25,788	10,08,029	12,54,364	1,57,952	21,33,403
Total India—carried over									97,11,429	57,84,789	98,25,788	10,08,029	12,54,364	1,57,952	21,33,403

No. 42A.—ACCOUNT of the PUBLIC DEBT of the GOVERNMENT of INDIA, bearing INTEREST, the ANNUAL INTEREST thereon and the INTEREST paid during the Year ended 31st March 1930—*concl'd.*

	Amount of Loan, 31st March 1930.	Annual Amount of Interest.	Amount of Interest paid during the year	TOTAL.
Brought forward				R 21,33,00,102
STEBLING DEBT				
Permanent Debt.	£	£	£	
<i>Secretary of State:</i>				
<i>Interest on Loans contracted in England under various Acts—</i>				
India 5½ per cent Stock	20,237,474	1,115,811	1,257,815	
India 4½ per cent Stock (1930-35)	39,852,418	1,798,359	1,906,697	
India 4½ per cent Stock (1938-68)	17,500,000	787	725,695	
India 3½ per cent Stock	88,667,884	16	3,102,802	
India 3 per cent Stock	77,024,187		2,110,407	
India 2½ per cent Stock	11,539,9		288,172	
<i>Interest portion of Annuities created in purchase of Railways—</i>				
East Indian Railway	16,783,257		562	
Eastern Bengal Railway	1,983,064		575	
Great Indian Peninsula Railway	18,230,021	519,81	555,481	
Madras Railway	8,378,172	294,2	299,276	
Scinde Punjab and Delhi Railway	6,478,057	247,59	251,025	
<i>Interest on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract:—</i>				
East Indian Railway Irredeemable Debenture Stock, 4½ per cent	1,435,650	64,604	64,604	
East Indian Railway new Debenture Stock, 8 per cent	8,000,000	240,000	239,995	
East Indian Railway Debenture Stock, 3½ per cent	7,000,000	245,000	244,994	
East Indian Railway Debenture Stock, 4½ per cent., 1935-55	2,500,000	157,500	157,495	
Eastern Bengal Railway Irredeemable Debenture Stock, 4 per cent	348,666	13,946	13,946	
South Indian Railway Irredeemable Debenture Stock, 4½ per cent	425,000	19,125	19,125	
Great Indian Peninsula Railway Irredeemable Debenture Stock, 4 per cent	2,701,450	108,058	108,058	
Do. Do. 3½ per cent	3,500,000	122,500	122,498	
Burma Railways 3 per cent Debenture Stock	1,250,000	37,500	37,500	
<i>Interest on Liability assumed in respect of British Government 5 per cent. War Loan (1929-47)</i>	16,721,003	838,050	838,050	
Floating Debt.				
Discount on India Bills . . . . .		...	572,999	
Miscellaneous.				
Discount Sinking Funds in redemption of debt incurred in excess of money raised		75,349		
Management of Debt		91,517		
Expenses in connection with issue of 6 per cent. Bonds in February 1930		97,372		
Cost of advertisement of 6 per cent. Bonds		1,263		
Stamp duty on Transfers and Powers of Attorney, etc.		11,463	276,964	
Total Charges in England			14,184,303	
Ditto converted into Rs. at £1 = Rs. 18½				18,91,24,057
Exchange on ditto.				18,88,655
TOTAL INTEREST ON PUBLIC DEBT OF THE GOVERNMENT OF INDIA				40,38,78,114
<i>Deduct—Interest received from Provincial Loans Fund (See Account No. 86 A)</i>				6,19,72,177
<i>Do. —Interest portion of equated payments on account of Commutation of Pensions</i>				5,28,339
NET CHARGES OF THE CENTRAL GOVERNMENT				(a) 34,13,72,608

(a) For distribution between 'Interest on Ordinary Debt' and 'Interest transferred to Commercial Departments', See Account No. 42A.

No. 43.—ACCOUNT OF INTEREST PAID ON THE PUBLIC DEBT OF THE SEVERAL PROVINCIAL GOVERNMENTS during the year ended 31st March 1930.

	PROVINCIAL GOVERNMENTS.										TOTAL.
	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab	Government of Burma	Government of Bihar and Orissa	Government of Central Provinces and Berar	Government of Assam	Shan State Federation.	
CHARGES IN INDIA.	R	R	R	R	R		R	R	R	R	R
Interest on Loans raised in the Open Market.											
Interest on 6½ per cent. Punjab Bonds, 1933 . . .	...	...	...	...	11,83,551	...	...	...	...	...	11,83,551
Interest on 5½ per cent. Punjab Bonds, 1937 . . .	...	...	...	...	5,04,854	...	...	...	...	...	5,04,854
Interest on 6½ per cent. Bombay Development Loan . . .	...	(a) 65,41,284	...	...	...	...	...	...	...	...	65,41,284
Interest on 6 per cent. United Provinces Development Loan . . .	...	...	...	(a) 27,30,368	...	...	...	...	...	...	27,30,368
Management of Debt . . .	...	18,945	...	8,471	5,537	...	...	...	...	...	32,953
Miscellaneous . . .	...	..	...	2,438	...	...	...	...	...	...	2,633
TOTAL . . .	...	65,60,229	...	27,41,672	16,93,942	...	...	...	...	...	1,09,95,843
Interest paid to Provincial Loans Fund.											
On Advances representing outstanding Provincial Loan Account on 31st March 1921 . . .	1,08,869	4,90,866	...	3,08,443	...	...	...	78,986	...	...	9,83,114
On Advances representing Irrigation Capital expenditure up to 31st March 1921 . . .	29,68,725	32,06,551	4,26,543	41,51,732	73,53,913	...	19,97,811	14,19,675	...	...	2,15,24,960
On other Advances . . .	34,91,740	2,45,31,902	7,87,014	70,19,630	22,28,662	10,01,337	1,92,514	10,52,921	5,750	21,863	4,00,53,233
TOTAL . . .	65,70,334	2,79,49,319	11,88,557	1,15,09,805	95,82,475	10,01,337	21,90,325	25,46,532	5,750	21,863	6,25,61,297
TOTAL INTEREST CHARGES ON PROVINCIAL DEBT . . .	65,70,334	3,45,09,543	11,88,557	1,43,51,477	1,12,76,417	10,01,337	21,90,325	25,46,532	5,750	21,863	7,35,57,140
Deduct:—Interest portion of equated payments on account of Commutation of Pensions . . .	1,27,462	81,286	..	11,609	91,971	91,613	10,518	1,09,767	33,525	..	6,67,761
NET CHARGES OF THE PROVINCIAL GOVERNMENTS (b). . .	64,42,872	3,44,28,262	11,88,557	1,42,39,868	1,11,84,446	9,09,724	21,79,807	24,36,765	—27,775	21,863	7,29,99,380

(a) Includes payments to Central Government on account of Income-tax payable on interest of Income-tax free loans issued by the Provincial Governments.

(b) For distribution between "Interest on Ordinary Debt" and "Interest transferred to Commercial Undertakings," see Account No. 44A.

No. 48A.—STATEMENT SHOWING THE DISTRIBUTION OF THE CHARGES FOR INTEREST PAID ON THE PUBLIC DEBT OF THE SEVERAL GOVERNMENTS IN INDIA for the year 1929-30 between "INTEREST ON ORDINARY DEBT" and "INTEREST ON CAPITAL DEBTED TO COMMERCIAL DEPARTMENTS."

PROVINCIAL GOVERNMENTS.															GRAND TOTAL
Reference to Accounts.	Central Government.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Shan State Federation.	Total.	R	R	
Total Payments for Interest on Debt.	42-A & 43	34,18,72,608	64,42,872	3,44,39,262	11,89,557	1,42,39,868	1,11,84,446	9,09,734	21,79,807	24,36,765	—27,776	7,29,99,889	41,43,71,997		
Deduct—Amount transferred to Commercial Departments, etc., in respect of Interest on Capital:—															
Railways	28	29,09,26,164	...	...	7,715	...	...	...	...	48,274	...	...	29,09,89,163	
Posts and Telegraphs	39 & 41	72,90,445	...	...	...	...	...	...	...	...	...	...	72,90,445	
Irrigation	33	12,21,796	60,27,107	1,18,76,463	19,99,418	96,92,724	1,96,13,904	22,26,517	20,45,897	26,80,488	...	4,91,61,518	5,03,93,244		
Salt	16-B	4,39,371	...	...	...	...	...	...	...	...	...	...	4,39,371	
Forests	21-A	53,501	1,33,939	96,694	39,551	64,194	90,666	1,93,207	34,235	26,793	8,477	8,38,248	9,11,749		
Vizagapatam Port.	51-D	9,79,205	...	...	...	...	...	...	...	...	...	...	9,79,205	
Bombay Development Scheme	68-G	...	...	23,64,853	...	...	...	...	...	...	...	23,64,853	23,64,853	
Hydro-Electric Scheme	66 F & 67-G	...	53,716	...	...	...	6,54,672	...	...	...	...	7,06,988	7,06,988	
Government Commercial Undertakings	...	3,06,015	2,29,268	...	...	...	1,08,038	11,53,764	...	...	...	17,38,369	20,44,384	
Total Interest transferred to Commercial Departments		30,12,24,427	64,66,041	1,45,00,168	20,38,969	97,64,633	1,94,67,250	35,63,493	20,80,150	25,61,245	8,477	2,817	5,48,57,335	35,61,12,762	
Balance, being Interest on Ordinary Debt		4,01,47,181	—23,169	1,98,63,094	—8,35,412	44,75,283	—22,82,884	—20,63,761	99,687	—4,24,480	—8,477	19,046	1,81,12,034	5,22,69,285	

Go. Audited on account of the Public Debt of India.

20.—Interest on other obligations.

Under this head are recorded payments of interest on all obligations of Government other than the Public Debt of India. These consist of funds deposited with Government for special purposes and fall under the following main classes:—

- (i) Deposits in Post Office Savings Bank and Cash Certificates.
- (ii) Special Loans:—These comprise, in the main, funds deposited with Government as endowments of various institutions. The principal item is a deposit made by the late King of Oudh to endow certain charities and pensions
- (iii) Deposits of various provident funds established by Government for the benefit of its employes, of which the most important are the Railway and General Provident Funds.
- (iv) Deposits of Service Funds:—These consist of the deposits of certain funds, mostly under private management, which are deposited to bank with Government.
- (v) Certain special funds like the Postal Insurance and Savings Fund.
- (vi) Funds of Provincial Governments.
- (vii) Balances of the Famine Relief Fund.
- (viii) Railway Reserve and Depreciation Funds and
- (ix) Excession Funds of other Commercial Departments and
- (x) Undertakings

The sub-divisions under these classes are given in Account No. 44, with the balances held under each, the rate of interest allowed, and the actual amount of interest paid during the year.

No. 41.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the year ended 31st March 1930, in continuation of the Account of the PUBLIC DEBT (Accounts Nos. 42A & 43).

PAYMENTS IN INDIA	Amount, 1st April 1929	Amount, 1st March 1930	Rate of Interest per cent	Amount of Interest paid during the year
CENTRAL GOVERNMENT.				
INDIA GENERAL.				
Special Loans.	R	₹		P
Sums deposited with Government in 1825 by Raja Kalibankai Ghoshal as Endowment for a Blind Asylum at Benares	48,000	48,000	5	(a)
Amount appropriated in 1861 for the Maintenance of Malho Rao out of the property forfeited by his father, a rebel, in 1857	6,68,000	6,68,000	4	(a)
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rates of interest of 8 and 6 per cent.)	2,34,500	2,34,500	8 and 6	16,910
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	11,769		6	2,045
Deposits of the Monegat Choultry from 1808 till 1818 (Madras)	86,800		4	2,675
Endowment in favour of the Lawrence Military Asylum at Mount Abu	100		5	750
Annuity Fund of Futeh Ullah Khan			6	2,400
Treasury Notes.				
Treasury Notes on account of Soldiers' Savings Bank Deposits	2,500	2,500	3½	...
Treasury Notes on account of the Bhonsla and other Nagpur Temples	3,73,800	3,73,800	5 and 4	(b)
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	71,619	71,619	4	2,835
Service Funds.				
Indian Military Widows' and Orphans' Fund (Rupee Branch)	11,387	12,881	5	598
Post Office Cash Certificates.				
Bonus on Post Office Cash Certificates	32,30,26,085	35,00,49,833	...	78,19,618
Savings Banks Deposits.				
Post Office Savings Bank Deposits	34,49,18,654	37,12,75,043	3	1,02,65,431
Provident Funds.				
State Railway Provident Institutions	22,27,86,738	23,97,11,978	4½	1,02,60,891
Companies' Railway Provident Funds	13,50,88,313	14,61,72,652	4½	64,38,309
Financial Department Provident Fund	31,378	34,650	4½	1,520
Civil Engineers' Provident Fund	1,38,875	1,51,960	4½	4,611
Forest Officers' Provident Fund	1,09,094	1,20,239	4½	5,825
Civil Veterinary Department Provident Fund	60,326	35,692	4½	2,465
General Provident Fund	3,87,78,960	4,22,14,078	4½	18,77,610
Other Miscellaneous Provident Funds	28,13,101	31,57,179	4½	1,36,237
Carried over	1,06,90,47,976	1,15,44,93,271		3,63,80,669

(a) Shown under United Provinces.

(b) Shown under Bombay and Central Provinces.

No. 14.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1930, etc.—*contd.*

	Amount, 1st April 1929	Amount, 1st March 1930	Rate of Interest per cent	Amount of Interest paid during the year.
INDIA GENERAL—contd.				
Brought forward	R 1,06,90,47,978	R 1,15,44,03,271		R 3,68,39,809
Provident Funds—contd.				
Indian Civil Service Provident Fund	12,80,953	14,56,200	4½	64,911
Special Accounts.				
Postal Insurance and Life Annuity Fund	3,64,17,718	4,02,80,852	3½	13,25,146
Depreciation and Reserve Funds.				
Railway Reserve Fund	17,05,69,045	15,87,41,930	4½	74,44,277
Railway Depreciation Fund	11,40,96,631	12,24,20,420	4½	53,21,654
Depreciation Fund of the Northern India Salt Revenue Department	13,87,427	16,40,112	4½	68,121
Depreciation Fund of the Post and Telegraph Department	1,35,47,813	1,75,25,835	4½	6,83,761
General Reserve Fund—Highways . . . . .	..	12,65,778	4½	49,413
Depreciation Reserve Fund—Aircraft . . . . .	..	1,07,555	4½	2,420
Additions and replacement of Light-ships . . . . .	..	82,130	4½	1,807
Workshop Fine Fund (Department of Public Works) . . . . .	..	..	..	18
Payments to Post Office for Savings Bank and Cash Certificate work . . . . .	..	..	..	43,85,239
Cemetery Endowment Fund	2,37,828	2,48,885	3 and 3½	10,330
Interest on Miscellaneous Accounts . . . . .	..	..	..	53,700
Miscellaneous . . . . .	..	..	..	6,093
TOTAL	1,41,56,05,483	1,49,82,62,107		5,67,06,837
BALUCHISTAN				
Provident Funds.				
General Provident Fund	4,04,672	4,07,928	4½	18,032
Indian Civil Service Provident Fund	21,855	22,509	4½	972
TOTAL	4,26,527	4,30,527		19,004
NORTH-WEST FRONTIER PROVINCE.				
Provident Funds.				
General Provident Fund	10,14,587	11,14,789	4½	47,513
Indian Civil Service Provident Fund	1,62,386	2,27,319	4½	9,430
TOTAL	11,76,973	13,42,088		56,943
MADRAS.				
Service Funds.				
Military Assistant Surgeons' Fund	3,91,554	3,97,864	4½	18,926
Provident Funds.				
Forest Officers' Provident Fund	66,850	62,939	4½	2,728
Police Officers' Provident Fund	53,157	55,425	4½	2,593
General Provident Fund	1,71,76,665	1,89,61,346	4½	8,44,650
Civil Engineers' Provident Fund	21,552	24,225	4½	1,005
Indian Civil Service Provident Fund	13,70,540	14,49,117	4½	66,344
Other Miscellaneous Provident Funds	7,99,068	8,74,146	4½	38,248
Other items.				
Deposits of Provincial Balance . . . . .	..	..	(a)	12,45,588
Cemetery Endowment Fund	48,004	50,818	3 and 3½	2,283
Famine Relief Fund	41,94,698	40,35,928	4½	1,88,819
Miscellaneous . . . . .	..	..	..	696
TOTAL	2,41,22,178	2,65,64,608		24,12,144
Carried over	1,44,18,31,184	1,52,65,99,330		5,81,94,726

(a) Vide para. 2 of the Notes under 'XVI—Interest,' page 295.

No. 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1930, etc.—*contd.*

	Amount, 1st April 1929	Amount, 31st March 1930.	Rate of Interest per cent	Amount of Interest paid during the year.
	R	R		R
Brought forward	1,44,13,31,164	1,52,65,99,330		5,81,94,728
BOMBAY.				
Special Loans.				
Loans from the late King of Oudh	(a)	(a)	(a)	18,672
Educational Funds	9,11,548	9,11,548	6 and 5	13,998
Charitable Funds				82,160
Treasury Notes.				
Interest on Treasury notes on account of Bhonsla and other Nagpur Temples	(c)		5 and 4	66
Service Funds.				
Uncovenanted Service Family Pension Fund (Widows' Branch)	35,16,1		4 1/2	1,84,568
Provident Funds.				
State Railway Provident Institutions	24			1,219
General Provident Fund	2,26,54,300	2,26,54,300	4 1/2	11,07,769
Civil Engineers' Provident Fund	78,125	78,125	4 1/2	3,733
Indian Civil Service Provident Fund	15,32,724	15,32,724	4 1/2	68,084
Other Miscellaneous Provident Funds	5,33,772	5,33,772	4 1/2	28,304
Special Accounts.				
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	3,331	9,581	3	138
Local Fund Pension Fund	2,70,532	21,910	3	8,300
Other items.				
Cemetery Endowment Fund	94,935	96,171	3 and 3 1/2	4,274
Famine Relief Fund	1,70,44,273	1,04,27,573	4 1/2	6,86,800
Interest on Miscellaneous Accounts . . . . .	...	...	...	62,260
Miscellaneous . . . . .	...	...	...	836
TOTAL	4,66,73,780	4,24,20,120	...	22,10,356
BENGAL.				
Service Funds.				
Uncovenanted Service Family Pension Fund (Bengal)	91,20,790	86,46,217	6 and 4 1/2	5,68,422
Bengal and Madras Service Family Pension Fund	13,84,351	14,46,492	4 1/2	65,905
Provident Funds.				
General Provident Fund	2,12,74,662	2,34,65,508	4 1/2	10,43,780
Indian Civil Service Provident Fund	13,38,312	14,46,014	4 1/2	64,842
Other Miscellaneous Provident Funds	6,23,336	7,08,537	4 1/2	30,129
Special Accounts.				
General Family Pension Fund	25,447	22,282	3	700
Hindu Family Annuity Fund	20,418	44,897	3	1,370
Bengal Christian Family Pension Fund	15,817	7,540	3	298
Other items.				
Cemetery Endowment Fund	29,267	29,927	3 and 3 1/2	1,347
Deposits of Provincial Balance			(b)	2,70,000
Famine Relief Fund	12,51,248	12,65,372	4 1/2	55,898
Interest on Miscellaneous Accounts . . . . .	...	...	...	7
TOTAL	3,50,86,348	3,70,31,346	...	21,05,436
Carried over	1,52,30,91,222	1,60,61,00,790		6,25,10,520

(a) Shown under United Provinces.
 (b) Vide footnote (a), page 307.
 (c) Shown under India General.

No. 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1930, etc.—*contd.*

	Amount, 1st April 1929	Amount, 31st March 1930	Rate of Interest per cent	Amount of Interest paid during the year
	R	R		R
Brought forward	1,52,30,91,292	1,60,61,00,796		6,25,10,520
UNITED PROVINCES.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as endowments for certain charities and pensions	1,43,78,015	1,12,04,415	8, 3 and 4	7,28,415
Sums deposited with Government in 1825 by Raja Kalisaukar Ghosal as endowment for a	(a)	(a)	(a)	2,400
Book Debt Loan on account	(a)	(a)	(a)	27,760
Police Officers' Provident Fund	33,652	37,442	4½	1,652
General Provident Fund	1,54,83,794	1,68,90,512	4½	7,40,455
Opium Department Provident Fund	16,396	17,930	4½	793
Forest Officers' Provident Fund	89,069	12,029	4½	1,876
Indian Civil Service Provident Fund	15,71,305	16,89,884	4½	74,828
Other Miscellaneous Provident Funds	2,28,892	2,75,598	4½	11,585
Other items.				
Cemetery Endowment Fund	85,406	88,198	3 and 3½	3,316
Deposits of Provincial Balance . . . . .	..	..	(b)	43,750
Famine Relief Fund	20,08,987	29,37,019	4½	1,02,725
TOTAL	3,38,97,566	3,62,77,077		17,49,160
PUNJAB.				
Special Loans.				
Endowment in favour of the Lawrence Asylum at Multee	10,000	10,000	5	500
Provident Funds.				
General Provident Fund	1,13,06,157	1,28,08,535	4½	5,44,645
Civil Engineers' Provident Fund	1,78,737	1,58,377	4½	7,176
Indian Civil Service Provident Fund	8,91,417	10,04,639	4½	44,657
Other Miscellaneous Provident Funds	5,81,371	7,48,990	4½	29,971
Other items.				
Cemetery Endowment Fund	52,676	54,456	3 and 3½	2,451
Deposits of Provincial Balance . . . . .	..	..	(b)	3,55,083
Famine Relief Fund	21,12,759	17,53,421	4½	85,022
TOTAL	1,51,88,187	1,60,88,918		10,69,605
Carried over	1,57,21,25,015	1,63,84,18,791		6,53,20,184

(a) Shown under India General.
(b) Vide footnote (a), page 307.

E.—Debt Services.

No. 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1930, etc—*contd*

	Amount, 1st April 1929	Amount, 31st March 1930	Rate of Interest per cent	Amount of Interest paid during the year
	₹	₹		₹
Brought forward	1,57,21,25,015	1,65,84,16,791		6,53,20,184
BURMA.				
Provident Funds.				
Police Officers' Provident Fund	50,339	23,210	4½	1,095
General Provident Fund	91,17,328	97,90,075	4½	4,14,225
Civil Engineers' Provident Fund	1,17,435	1,31,664	4½	5,795
Forest Officers' Provident Fund	50,942	11,024	4½	1,977
Indian Civil Service Provident Fund	11,82,044	13,13,138	4½	58,889
Other Miscellaneous Provident Funds	4,72,761		4½	22,856
Other items.				
Cemetery Endowment Fund	13,771			656
Miscellaneous				167
TOTAL	1,10,04,631	1,18,44,212		5,20,680
BIHAR AND ORISSA.				
Provident Funds.				
Police Officers' Provident Fund	23,334	25,390	4½	1,132
General Provident Fund	94,38,146	1,04,63,777	4½	1,13,966
Civil Engineers' Provident Fund	89,951	51,480	4½	3,771
Indian Civil Service Provident Fund	10,33,504	10,99,750	4½	47,518
Other Miscellaneous Provident Funds	1,21,921	1,54,608	4½	5,812
Other items.				
Cemetery Endowment Fund	17,322	17,753	3 and 3½	818
Deposits of Provincial Balance . . . . .	...	..	(a)	2,01,250
Famine Relief Fund	58,64,804	42,57,745	4½	2,24,777
TOTAL	1,65,89,672	1,66,67,503		9,54,044
CENTRAL PROVINCES AND BENGAL.				
Treasury Notes.				
Interest on Treasury notes on account of Bhonslas and other Nagpur Temples	(b)	(b)	5 and 4	23,735
Provident Funds.				
Civil Engineers' Provident Fund	31,254	34,975	4½	1,530
Police Officers' Provident Fund	21,269	23,604	4½	1,056
General Provident Fund	81,84,075	89,56,852	4½	3,66,934
Indian Civil Service Provident Fund	7,60,682	9,19,621	4½	30,218
Other Miscellaneous Provident Funds	28,466	32,268	4½	1,402
Other items.				
Cemetery Endowment Fund	23,053	21,043	3 and 3½	1,076
Famine Relief Fund	1,42,62,922	17,72,642	4½	2,25,197
TOTAL	2,31,61,671	1,47,64,005		6,90,147
Carried over	1,62,28,80,389	1,70,10,92,511		6,75,00,055

(a) Vide footnote (a), page 307.
(b) Shown under India General.

No 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1930, etc.—*contd.*

	Amount, 1st April 1929	Amount, 31st March 1930	Rate of Interest per cent	Amount of Interest paid during the year
Brought forward	₹ 1,62,28,80,389	₹ 1,70,10,92,511		₹ 6,75,00,055
ASSAM.				
Provident Funds.				
General Provident Fund	47,27,290	52,87,197	4½	2,31,702
Indian Civil Service Provident Fund	4,36,150	5,15,925	4½	22,152
Other Miscellaneous Provident Funds	4,565	13,841	4½	522
Other items.				
Cemetery Endowment Fund	9,195	9,625	3 and 3½	483
Deposits of Provincial Bal. of Trade . . . . .	..	...	(a)	2,29,208
TOTAL	51,77,200	58,26,588		4,84,017
General Provident Fund	3,95,247	3,97,227	4½	18,835
Indian Civil Service Provident Fund	10,799	12,480	4½	561
Other Items				
Cemetery Endowment Fund	1,092	1,092	3 and 3½	49
TOTAL	4,07,138	4,10,799		18,945
TOTAL CHARGES IN INDIA	1,62,84,84,727	1,70,73,29,898		6,81,03,017
Charges in England.				
(CENTRAL GOVERNMENT)				
<i>Secretary of State.</i>				
Interest on balances of the Indian Military Widows' and Orphans' Fund (Sterling Branch)	£ 232,765	£ 2,82,028	5	£ 12,685
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount Sinking Fund	4,021	5,471	5	175
Interest on balances of Superior Services (India) Family Pension Fund	199,374	2 86,365	5	12,689
Total Charges in England				£ 25,549
Ditto converted into Rs. at £1=Rs 13½				₹ 3,40,351
Exchange on ditto				3,575
TOTAL CHARGES IN INDIA AND ENGLAND—CENTRAL GOVERNMENT				6,84,47,246
Provincial Governments (Reserved).				
GOVERNMENT OF MADRAS.				
Interest on Depreciation Reserve Deposits of Government Commercial Undertakings			₹ 5,982	
GOVERNMENT OF BOMBAY.				
Interest on advances from Famine Relief Fund for financing the Provincial Loan Account			96,080	
GOVERNMENT OF BENGAL.				
Interest on Miscellaneous Accounts			₹ 8,463	
GOVERNMENT OF BURMA.				
Interest on Depreciation Reserve Fund of Government Commercial undertakings			78,792	
GOVERNMENT OF BIHAR AND ORISSA				
Interest on Advances from Famine Relief Fund for financing the Provincial Loan Account			36,744	
GOVERNMENT OF CENTRAL PROVINCES.				
Interest on Advances from Famine Relief Fund for financing the Provincial Loan Account			81,770	
TOTAL PROVINCIAL GOVERNMENTS				₹ 3,07,831
GRAND TOTAL				6,86,55,077

(a) Vide footnote (a), page 307.

E.—Debt Services.

No. 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1930, etc.—*concl.*

ABSTRACT of INTEREST on SERVICE FUNDS, PROVIDENT FUNDS and SPECIAL ACCOUNTS.

	India, General (a)	Baluchistan	North-West Frontier Province	Madras.	Bombay	Bengal.	United Pro- vinces.	Punjab	Dehra	Bihar and Orissa	Central Pro- vinces and Berar	Assam	Coorg	Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
SERVICE FUNDS														
Unaccrued Service Family Pension Fund					1,54,905	5 08 123								7,82,960
Bengal and Madras Service Family Pension Fund						65,006								65,006
Military Assistant Surgeons' Fund				18,921										18,920
Indian Military Widows' and Orphans' Fund	1 60,781													1,60,781
Superior Services (India) Family Pension Fund	1,09,185													1,09,185
TOTAL SERVICE FUNDS	8,38,616			18,920	1,54,908	6,34,327								11,76,777
PROVIDENT FUNDS														
State Railway Provident Institutions	1,04,60,801				1,219									1,02,61,10
Companies' Railway Provident Funds	64,37,800													1,56,308
General Provident Fund	18,77,611	16,432	47,511	8,14,670	11,07,778	10,40,780	7,10,405	5,14,048	4,36,325	1 68,990	8,90,084	2,81,703	18,388	77,58,685
Indian Civil Service Provident Fund	64 911	973	9,430	86,744	65,084	64,043	74,628	44,667	88,889	47,518	80,218	22,162	561	5,61,706
Financial Department Provident Fund	1,820													1,820
Civil Engineers' Provident Fund	4,611			1,065	2,738			7,170	5,705	7,771	1,530			27,690
Forest Officers' Provident Fund	5,825			1,233			1,875		1,977					11,905
Police Officers' Provident Fund				2,692			1,669		1,095	1,182	1,059			7,608
Optum Department Provident Fund							798							798
Civil Veterinary Department Provident Fund	2,465													2,465
Other Miscellaneous Provident Funds	1,36,237			78,248	24,204	80,128	11,865	29,071	32,850	5,612	1,403	523		3,04,560
TOTAL PROVIDENT FUNDS	1,87,61,388	18,004	68,943	9,85,637	12,08,109	11,41,561	8,40,101	6,29,449	5,35,887	5,22,190	4,40,149	2,84,776	18,808	2,54,09,790
SPECIAL ACCOUNTS														
Postal Insurance and Life Annuity Fund	13,26,146													13,26,146
Other Special Accounts					8,438	2,308								10,746
TOTAL SPECIAL ACCOUNTS	13 26,146				8,438	2,308								13 26,146

(a) Includes payments in England.

21.—Appropriation for Reduction or Avoidance of Debt.

This head is intended for the record of appropriations from revenue for redemption of debt of the Central and Provincial Governments. The amounts debited to the head 'Sinking Funds' represent specific appropriations for regularly constituted Sinking Funds or Depreciation Funds for the redemption of loans raised by the Central and Provincial Governments, while the debits under 'Other Appropriations' represent appropriations for reduction or avoidance of debt otherwise than by means of regularly constituted sinking funds. The amounts are debited to this head by *contra* credit to the Deposit head 'Appropriation for Reduction or Avoidance of Debt', which is debited with charges connected with the redemption of debt either by purchase and cancellation of securities or by direct discharge. On actual cancellation of stock, the nominal value of the cancelled securities is written off the Public Debt Account (Accounts Nos 82 and 82A). The application of the balances of the Sinking Funds in 1929-30 is shown in Account No 89.

2. Under the scheme of debt redemption adopted by the Government of India for the years 1925-26 to 1929-30, the annual charge against the Central Government for the purpose of making provision for reduction and avoidance is made up of—

Rs. 4 crores, and
as is equal to one-eightieth of any excess
the debt outstanding on the 31st of March of
any year over the total outstanding on the 31st
March 1923

For the purpose of this scheme, the total debt outstanding on the 31st March 1923 has been taken as Rs. 8,46.78 crores, made up as shown below, and the total debt outstanding on the 31st of March of any year subsequent to 1923 is such total as may be certified by the Auditor General in India to be the total arrived at by applying similar calculations for subsequent years:—

(Figures are in crores of rupees, sterling amounts being converted at Rs. 15 per £).

	31st March 1923.		31st March 1929.	
	Rs.	Rs.	Rs.	Rs.
Rupee Debt exclusive of Treasury Bills in the Paper Currency Reserve .	3,61.42		3,94.73	
Sterling Debt	3,63.95		4,50.05	
Unfunded Debt	62.56		1,27.95	
Capital value of the liabilities undergoing redemption by way of terminable Railway annuities .	91.97		80.03	
		8,79.90		10,52.76
<i>Deduct</i> —Discount included above but separately provided for .	8.23		15.46	
„ Advances to Provincial Governments other than those representing Pre-Reform Indigation Debt . . .	24.89		74.92	
		83.12		93.38
		8,46.78		9,59.38

The amount adjusted under this scheme in the accounts for 1929-30 is Rs. 5,40,75,000, and this, together with the sum of Rs. 32,98,000 representing the amount of reparation receipts under the Dawes Schemes and under the Young Plan in accordance with clause 7 of the Indian Finance Act, 1926, formed the total charge of Rs. 5,73,73,000 brought to account under this head in the Central section of the accounts for 1929-30.

E.—Debt Services.

3. The obligatory charges against the annual provision for debt redemption are :—

- (a) Railway Sinking Funds now in operation,
- (b) Depreciation Funds of $1\frac{1}{2}$ per cent. on the 5 per cent. Rupee Loans of 1929-47 and 1945-55,
- (c) the capital portion of Railway annuities, and
- (d) the capital portion of the annual payment in redemption of India's outstanding liability in respect of British War Loan

The balance, if any, may be applied towards the avoidance of new borrowing or the reduction or repayment of such other debt as the Governor General in Council may think fit. Should, however, the total of the four items exceed, in any year, the amount prescribed, the balance is to be charged to Capital.

Of the above items, the actual expenditure under (a), (c) and (d) is incurred in England. As, however, it is found more convenient to record in the Indian section of the accounts the entire expenditure from revenue upon redemption of debt, the procedure described in paragraph 2 above has been adopted. Under this procedure, the revenue provision for these items is credited to a deposit head, which is closed to 'Governor General's Account' at the end of the year, thus merging the provision in general. The payments made in England are met from these balances. "N — Public Debt" The revenue provision for the "N — Public Debt" is shown under the head "Other Appropriations" of the Account, the expenditure under item (b) being against the head "Sinking Fund".

4 The rules for the constitution of the Provincial Loans Fund require Provincial Governments to make available annually out of their ordinary revenues a sufficient amount to redeem all loans (other than the Pre Reform Irrigation debt) borrowed otherwise than from the Fund within a period of 80 years. The amounts provided under this arrangement are charged in the Provincial Accounts to "21—Appropriation for Reduction or Avoidance of Debt".

No. 45.—ACCOUNT showing the APPROPRIATIONS from REVENUE during the year ended 31st March 1930 for REDUCTION or AVOIDANCE OF DEBT of the CENTRAL and PROVINCIAL GOVERNMENTS.

	CENTRAL GOVERNMENT	PROVINCIAL GOVERNMENTS (RESERVED).								Total.	TOTAL CIVILIAN AND PROVINCIAL.
		Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab	Government of Burma	Government of Bihar and Orissa	Government of Central Provinces and Berar.		
Sinking Funds:—	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
<i>For Loans of the Central Government—</i>											
5 per cent. War Loan, 1929-47 . . .	41,00,000	...	..	...	...	..	...	...	...	...	41,00,000
5 per cent. Loan of 1945-55 . . .	95,04,000	...	...	...	...	...	...	...	..	...	95,04,000
Total . . .	1,36,04,000	...	...	...	...	...	...	...	...	...	1,33,01,000
<i>For Loans of Provincial Governments—</i>											
6½ per cent. Bombay Development Loan . . .	...	...	5,72,220	...	...	...	...	...	...	5,72,220	5,72,220
6 per cent. United Provinces Development Loan . . .	...	...	...	...	22,00,000	...	...	...	...	22,00,000	22,00,000
6½ per cent. Punjab Bonds, 1933 . . .	...	...	...	...	...	86,800	...	...	...	86,800	86,800
5½ per cent. Punjab Bonds, 1937 . . .	...	...	...	...	...	41,000	...	..	...	41,000	41,000
Total . . .	...	...	5,72,220	...	22,00,000	1,27,800	...	...	...	29,00,020	29,00,020
Other Appropriations:—											
A.—Appropriation from Ordinary Revenues . . .	4,87,60,000	39,50,176	8,98,887	6,78,862	...	5,27,567	4,10,574	45,369	2,16,978	86,66,413	5,04,35,413
B.—Appropriation from Famine Relief Fund . . .	...	...	...	...	...	...	...	...	...	...	...
TOTAL CHARGES . . .	5,73,73,000	39,50,176	14,09,107	6,78,862	22,00,000	6,55,367	4,10,574	45,369	2,16,978	95,66,433	6,69,39,433

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1929-30.

Sections F. and FF.—Civil Administration.

Revenue, Rs. 5,88,19,364.

 Expenditure { Charged to Revenue Rs. 68,19,75,414
 { Not charged to Revenue Rs. 44,68,779

Major Head.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				R	R	R
General Administration.		Expenditure	325			13,93,2,389
"		of Charges under Secretariats	328	1,85,53,408	...	...
"		Town Charges	329	1,71,32	...	...
Audit		Expenditure	332	...	...	1,01,68,909
Administration of Justice		Expenditure	335	...	1,06,16,168	...
"		Charges under High Courts, etc.	337	...	...	5,93,52,568
"		Civil and Sessions Courts	338	86,80,151	...	...
"		Criminal Courts	340	3,54,39,223	...	...
Jails and Convict Settlements		Expenditure	342	58,42,654	...	...
"	49A	Expenditure	343	...	62,87,893	...
"	49B	Details of Convict Charges	346	25,08,989	...	2,85,31,374
Police	50	Receipts	349	...	65,17,318	...
"	50A	Expenditure	351	...	...	18,07,82,658
"	50B	Details of Charges under District Executive Force	352	9,33,37,776	...	...
Ports and Pilotage—						
A.—Major Ports	51	Receipts	354	...	23,34,486	...
"	51B	Expenditure	355	...	...	25,87,539
B.—Minor Ports	51A	Receipts	354	...	2,97,503	...
"	51C	Expenditure	355	...	...	16,03,578
Lighthouses and Light ships	51F	Receipts	360	...	13,50,949	...
"	51F	Expenditure	360	...	...	13,87,884
Ecclesiastical	52	Expenditure	364	...	...	31,62,811
Political	53	Expenditure	369	...	...	1,61,91,163
Frontier Watch and Ward	53A	Expenditure	371	...	...	2,69,34,129
Scientific Departments	54	Expenditure	375	...	...	99,90,386
"	54A	Details of Survey Charges	376	35,50,810	...	...
Education	55	Receipts	378	...	91,50,000	...
"	55A	Expenditure	383	...	...	13,58,76,391
Medical	56	Receipts	385	...	56,45,170	...
"	56A	Expenditure	387	...	...	4,38,64,360
Public Health	57	Receipts	389	...	30,39,376	...
"	57A	Expenditure	391	...	...	2,23,31,080
Agriculture	58	Receipts	394	...	63,55,820	...
"	58A	Expenditure	397	...	...	3,07,85,973
Industries	59	Receipts	400	...	21,47,315	...
"	59A	Expenditure	403	...	...	93,36,349
Aviation	60	Expenditure	408	...	...	14,91,712
Indian Stores Department	60A	Receipts	408	...	15,93,732	...
"	60B	Expenditure	409	...	...	20,56,711
Miscellaneous Departments	61	Receipts	411	...	35,08,636	...
"	61A	Expenditure	413	...	...	56,65,660
		Total Expenditure charged to Revenue		...	5,88,19,364	68,18,88,484
Capital Outlay on Industrial Development	59B	Capital outlay charged to Revenue	404	...	...	86,930
		Capital Expenditure not charged to Revenue.		...	...	...
Capital Outlay on Vizagapatam Port	51D	Expenditure	358	...	...	35,75,018
Capital Outlay on Lighthouses and Light ships	51G	Expenditure	361	...	...	12,821
Capital Outlay on Improvement of Public Health	57B	Expenditure	392	...	...	6,83,645
Capital Outlay on Agricultural Improvements	58B	Expenditure	398	...	...	—7
Capital Outlay on Industrial Development	59B	Expenditure	404	...	...	2,17,802
		Total		...	...	44,68,779

F. and FF.—Civil Administration.

Section F.—Civil Administration.

The major heads grouped in this section deal chiefly with the salaries and expenses of the various departments constituting the Civil Administration of the country. The receipts of these departments are comparatively insignificant and are in most cases merely recoveries of expenditure. The nature of the expenditure is explained in the explanatory notes under each of the major heads.

Section FF.—Capital Expenditure not charged to Revenue.

The expenditure brought to account in this section relates to capital outlay incurred by the Central and Provincial Governments on measures connected with the improvement of Public Health, Agricultural Improvements, the construction of Vizagapatam Harbour, etc. The capital expenditure on Light Houses and Light Ships has been brought under this Section from 1929-30.

22.—General Administration.

The charges recorded under this head relate chiefly to headquarters administration and also to the cost of district administration which, prior to 1921-22, was divided between the heads "Land Revenue" and "Administration of Justice". The salaries and other allowances of Heads of Provinces, as also of the Governor General, and the Executive Councils and Ministers; the expenses connected with the Council of State, the Indian Legislative Assembly and the Provincial Legislative Councils; and the charges of the Secretariats, Boards of Revenue, Commissioners, District Officers and their establishments constitute the main items in the Indian accounts.

2. The English charges consist mainly of the salaries and expenses of the Secretary of State's Council and his establishment; and the charges of the office of the High Commissioner, who acts as the agent of the Governments in India in respect of the purchase of stores and certain other matters. The salaries of the Secretary of State and of the Parliamentary Under Secretary of State are borne on the British Estimates and a lump sum contribution is made to Indian revenues on account of the cost of staff employed at the High Commissioner's Office on non-agency functions. This contribution is distributed in the accounts, between the three heads 'General Administration', 'Stationery and Printing' (*vide* Accounts Nos. 46, 47 and 48). The contribution in the year 1929-30 amounted to £115,000.

3. Excepting Bihar and Orissa the salaries of Ministers and other officials are transferred to the respective Provincial accounts.

4. The charges relating to village establishments in several provinces formerly shown under '5—Land Revenue' are now recorded under this head.

No. 46—ACCOUNT of CHARGES of GENERAL ADMINISTRATION

Charges in India.	CENTRAL GOVERNMENT.					PROVINCIAL						Serial No.
						GOVERNMENT OF MADRAS		GOVERNMENT OF BOMBAY		GOVERNMENT OF PUNJAB		
	Indian General.	Bahuchetan	North-West Frontier Province	Other Areas.	Total	Received	Transferred	Received	Transferred	Received	Transferred	
A.—Heads of Provinces (including the Governor-General, Executive Councils and Ministers:	R	R	R	R	R	R	R	R	R	R	R	
Salaries of the Governor General, Governor, etc.	2,50,800	...	...	...	2,50,800	1,18,118	...	1,20,000	...	1,20,000	...	1
Sumptuary Allowance of Governor-General, etc.	40,000	...	6,000	...	46,000	18,700	...	26,000	...	26,000	...	2
Staff and Household of Governor-General, etc.	4,71,972	...	50,341	...	5,22,313	4,14,603	...	5,98,171	...	5,78,000	...	3
Expenditure from Contract Allowances	1,51,727	...	...	...	1,51,727	95,000	...	1,08,000	...	1,10,175	...	4
State Conveyances and Motors	38,087	...	...	...	38,087	...	...	...	...	...	...	5
Tour Expenses (see Account No. 46B)	4,78,170	...	32,714	...	5,10,884	1,32,300	...	...	...	1,00,382	...	6
Chief Commissioners	1,08,519	...	89,215	...	1,97,734	1,75,701	...	...	...	...	...	7
Executive Council	5,37,371	...	...	...	5,37,371	3,40,981	...	...	...	2,08,363	...	8
Ministers	...	...	...	...	...	...	2,40,000	...	...	...	44,554	9
TOTAL	20,74,076	...	1,58,300	...	22,32,376	11,10,000	...	...	...	12,30,004	44,554	10
B.—Legislative Bodies:	1,52,588	...	...	...	1,52,588	...	...	...	...	...	...	11
Council of State	7,35,002	...	...	...	7,35,002	...	...	...	...	...	...	12
Indian Legislative Assembly	...	...	...	...	...	2,53,764	...	2,05,308	...	2,40,227	...	13
Provincial Legislative Councils	1,940	...	...	...	1,940	76,019	...	71,298	...	1,81,296	...	14
Elections for Indian and Provincial Legislatures	...	...	...	...	...	...	...	...	...	...	...	15
TOTAL	8,91,105	...	...	...	8,91,105	3,20,783	...	2,76,606	...	4,80,523	...	16
C.—Secretariat and Headquarters Establishments:	75,44,515	...	8,16,906	(a)	83,61,421	10,64,728	2,70,260	15,68,786	...	11,02,406	3,57,388	17
Civil Secretariats (see Account No. 46A)	6,28,005	...	...	...	6,28,005	...	...	...	...	...	...	18
Military Secretariat	...	...	...	...	...	1,67,778	...	...	...	1,30,073	...	19
Board of Revenue, Financial Commissioner and Establishment	...	...	...	...	...	...	...	...	...	...	...	20
Inspector General of Stamps, Registration and Excise	...	...	...	...	...	...	...	...	...	...	...	21
Director of Land Records and Inspector General of Registration	...	...	...	...	...	...	...	...	...	...	...	22
Local Fund Audit Establishments	5,838	...	11,568	...	16,991	3,76,568	...	2,35,354	...	2,39,276	...	23
TOTAL	81,78,758	...	8,28,474	11,28,551	91,35,783	15,69,072	2,70,260	18,50,618	...	14,70,765	3,57,388	24
D.—Commissioners:	...	...	...	(b)	3,510	...	...	3,04,734	...	...	...	25
Commissioner in Sind	...	...	...	...	...	...	...	8,14,680	...	...	...	26
Commissioners	...	...	...	...	...	...	...	...	...	...	...	27
Revenue Commissioner in N. W. F. Province	...	...	1,70,840	...	1,70,840	...	...	...	...	4,40,889	...	28
TOTAL	...	...	1,70,840	3,510	1,74,350	...	...	6,10,333	...	4,40,889	...	29
E.—District Administrations:	4,45,922	27,885	9,01,434	...	13,75,221	28,66,180	...	17,74,719	...	78,08,771	...	30
General Establishment	8,044	...	2,14,587	...	2,22,631	20,95,253	...	30,95,697	...	6,54,000	...	31
Sub-Divisional Establishment	18,047	1,11,164	1,91,870	...	2,20,081	1,57,041	27,329	1,83,541	...	81,419	...	32
Other Establishments	...	...	...	...	...	...	...	...	...	...	...	33
TOTAL	4,67,013	1,39,049	12,07,870	...	16,14,932	2,07,26,940	27,329	1,82,34,542	...	82,04,776	...	34
F.—Miscellaneous:	2,571	...	9,500	...	12,071	68,880	...	27,448	...	1,41,142	...	35
Discretionary grants by Heads of Provinces etc.	...	...	...	...	...	...	...	795	...	1,686	...	36
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	37
TOTAL	2,571	...	9,500	...	12,071	69,560	...	28,243	...	1,42,828	...	38
G.—Works:	1,130	24,020	...	4,889	40,739	...	...	...	...	...	...	39
Total Charges in India	1,14,206	1,68,089	19,04,499	11,34,461	1,48,28,012	2,38,42,885	5,17,476	2,22,27,108	1,78,044	1,20,24,875	4,01,887	40
Total Carried over	...	...	...	...	1,48,28,012	2,48,80,858	...	2,28,55,747	...	1,24,28,762	...	41

for the year ended 31st March 1930.

GOVERNMENTS

Serial No.	GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BUNDA.		GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BEHAR.		GOVERNMENT OF ASSAM.		GOVERNMENT OF GUJARAT.	SHAN STATE FEDERATION.	TOTAL.	TOTAL CENTRAL AND PROVINCIAL.
	Re- ceived.	Trans- ferred.	Re- ceived.	Trans- ferred.	Re- ceived.	Trans- ferred.	Re- ceived.	Trans- ferred.	Re- ceived.	Trans- ferred.	Re- ceived.	Trans- ferred.				
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	1,19,937	...	1,00,000	..	1,00,000	..	1,04,696	...	72,000	..	72,710	...	..	...	9,26,401	11,77,201
2	17,000	...	12,000	..	12,000	..	6,000	..	6,000	..	6,000	..	..	..	1,27,784	1,78,784
3	1,88,120	...	96,799	..	1,81,420	..	1,28,127	...	68,071	..	52,152	..	..	..	22,31,520	27,53,889
4	11,286	...	21,648	..	21,847	..	21,010	..	16,071	...	10,170	..	...	..	4,15,207	5,66,184
5	9,664	...	...	..	...	..	...	..	...	..	...	..	...	..	9,804	47,951
6	1,41,407	...	76,158	..	...	..	81,808	..	24,145	..	24,417	..	..	..	7,60,136	12,71,052
7	...	...	...	..	...	..	...	..	...	..	...	..	18,665	...	1,04,420	1,04,420
8	1,27,996	...	1,11,426	..	...	..	1,46,694	..	89,440	..	1,07,100	..	...	..	16,42,581	21,80,202
9	...	1,08,000	...	...	...	...	1,15,320	...	...	44,948	...	85,284	...	...	11,22,538	11,22,538
10	5,06,543	1,08,000	4,411	...	...	...	6,601	...	2,70,789	41,948	2,72,549	85,234	18,655	..	72,51,049	94,57,925
11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	1,52,563
12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	7,85,602
13	2,65,092	..	1,94,301	..	1,79,151	..	1,76,054	..	72,677	..	50,877	...	6,785	..	16,52,744	16,52,744
14	7,452	...	1,05,741	..	33,944	..	88,035	..	3,454	..	54,924	...	...	...	6,17,081	8,19,021
15	2,72,544	..	3,00,605	..	2,13,015	..	2,58,089	..	76,181	..	1,08,801	...	6,785	..	22,69,825	81,59,980
16	18,48,924	...	8,78,471	..	8,05,825	..	4,34,484	..	5,00,122	10,728	3,75,578	...	...	...	95,87,435	1,85,55,408
17	...	...	...	..	...	..	...	..	...	...	...	...	...	...	...	6,28,905
18	2,45,866	..	8,27,779	...	2,78,050	..	1,27,201	..	...	...	...	...	...	...	12,86,547	12,86,547
19	...	...	...	...	...	..	32,232	...	...	...	...	...	...	...	32,232	32,232
20	...	...	...	...	...	...	...	...	...	...	...	...	...	...	54,498	54,498
21	1,08,519	...	1,26,869	..	3,44,163	..	1,16,553	..	1,08,372	...	50,918	..	...	..	17,48,612	17,65,508
22	17,61,109	...	13,58,189	...	14,87,811	..	4,34,484	10,91,000	6,08,494	10,728	4,29,196	...	...	..	1,28,88,824	2,23,32,098
23	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,04,731	8,04,731
24	7,28,989	..	4,02,964	...	6,79,140	...	3,95,012	..	3,78,711	..	1,68,319	...	...	2,70,594	37,44,117	37,44,117
25	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,70,840
26	7,28,980	...	4,02,964	...	6,79,140	..	3,95,012	..	3,78,711	...	1,68,210	...	...	2,30,594	40,48,851	42,22,701
27	72,38,880	...	62,59,818	...	56,41,000	...	39,93,112	...	21,84,212	..	12,04,560	..	90,881	3,17,795	8,92,07,317	4,06,48,038
28	22,19,346	...	7,71,113	...	8,42,227	..	3,50,811	...	10,42,000	...	1,81,984	...	18,095	82,827	1,18,08,459	1,15,31,680
29	7,24,173	...	18,05,419	..	1,47,907	...	2,61,888	...	20,94,962	...	2,05,024	...	...	...	3,39,08,774	3,42,44,854
30	1,01,72,399	...	84,29,850	...	66,32,084	...	43,95,812	...	58,31,204	..	16,41,568	...	1,08,976	4,00,622	8,45,75,050	8,64,19,552
31	14,901	...	7,471	8,607	21,726	...	1,57,725	..	18,410	..	18,615	9,752	3,827	1,928	4,93,592	5,05,663
32	...	...	1,629	...	4,183	...	...	..	...	..	849	..	...	...	9,092	9,092
33	14,901	..	9,100	8,697	25,569	...	1,57,725	..	18,410	...	14,464	9,752	3,827	1,928	5,02,684	5,14,755
34	8,75,795	...	9,078	...	...	...	...	..	...	..	881	...	...	...	3,55,754	4,26,493
35	1,38,67,370	1,08,000	1,06,20,287	3,18,887	95,18,011	5,54,484	70,08,789	...	68,68,680	55,071	25,27,978	84,988	1,88,508	6,42,144	11,17,26,487	12,65,53,449
36	1, 9,65,370	...	1,11,33,804	...	1,00,72,495	...	70,38,789	...	07,24,351	...	27,22,964	...	1,88,508	6,42,144	11,17,26,487	12,65,53,449

Page 828.
For passport work done in the Commissioner's office in Sind
means for stamping weights and measures.

No. 46.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION

	CENTRAL GOVERNMENT.	PROVINCIAL								Serial No.
		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.		GOVERNMENT OF UNITED PROVINCES.		
		Re- ceived.	Trans- ferred.	Re- ceived.	Trans- ferred.	Re- ceived.	Trans- ferred.	Re- ceived.	Trans- ferred.	
	R	R	R	R	R	R	R	R	R	
Total India—Brought forward	1,48,28,012	2,98,42,882	5,47,476	2,22,27,103	1,58,614	1,20,24,875	4,01,887	1,38,87,370	1,08,000	
		2,48,89,858		2,23,85,747		1,24,26,762		1,39,95,370		
Charges in England.	£	£	£	£	£	£	£	£	£	
Secretary of State.										
Salaries of the Permanent Under Secretary of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council	190,280	...	...	...	...	...	12,30,000	...	...	1
Law Charges	811	...	...	...	...	...	...	...	...	2
Postage and telegrams to India and other places abroad	6,603	...	...	...	...	...	...	...	...	3
Contribution towards National Health Insurance, Unemployment Insurance, and Contributory Pensions	432	...	...	...	...	...	...	...	...	4
Office Contingencies, etc.	21,750	...	...	...	...	...	...	...	...	5
Miscellaneous expenditure	695	...	...	...	...	...	...	...	...	6
Deduct—Contribution by His Majesty's Treasury	108,161	...	...	...	...	...	...	...	...	7
A.—Heads of Provinces, etc.:										
Pay, Leave allowances, etc., of Viceroy and Governor General, Governor, Military Secretary and Aide-de Camp to the Governor, Members of Executive Council, Commandant and Adjutant of Governor's Body Guard, members of Governor's Band, and Finance Member of Governor-General's Council, etc.	2,386	2,355	...	642	...	1,092	...	520	...	8
Voyage and Equipment allowance of Governor	...	2,000	...	...	...	...	...	...	...	9
C.—Secretariat and Headquarters Establishments:										
Miscellaneous expenditure	1,865	...	...	...	...	...	...	...	...	10
F.—Miscellaneous.										
Indian Civil Service: Examination expenses, &c.	2,796	...	...	...	...	...	...	...	...	11
Subvention to Universities for training of Indian Civil Service probationers	...	595	...	499	...	608	...	687	...	12
Total Secretary of State—Carried over £	118,887	5,260	...	1,141	...	2,800	...	1,207	...	13
Total India—Carried over Rs.	1,48,28,012	2,98,42,882	5,47,476	2,22,27,103	1,58,614	1,20,24,875	4,01,887	1,38,87,370	1,08,000	14
		2,48,89,858		2,23,85,747		1,24,26,762		1,39,95,370		15

for the year ended 31st March 1930—contd.

GOVERNMENTS.

Serial No.	GOVERNMENT OF PUNJAB.		GOVERNMENT OF BUREA.		GOVERNMENT OF BIRSA AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BHOAR.		GOVERNMENT OF ASSAM.		GOVERNMENT OF COORG.	SHAN STATE FEDERATION	TOTAL.	TOTAL CENTRAL AND PROVINCIAL.
	Reserved.	Transferred.	Re-served.	Transferred.	Re-served.	Transferred.	Re-served.	Transferred.	Re-served.	Transferred.				
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
	1,09,0,287	2,18,537	95,18,011	5,54,484	70,93,739	..	66,08,680	55,671	26,27,978	94,088	1,38,203	6,42,144	11,17,25,487	12,65,53,419
	1,11,33,801		1,00,72,495		70,93,739		67,24,851		27,22,964					
	£	£	£	£	£	£	£	£	£	£	£	£	£	
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8	67	...	843	...	2,114	110	8,948	...
9	120	2,120	...
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12	485	...	547	...	385	140	8,926	...
13	552	...	1,890	...	2,479	...	120	...	250	14,989	...
14	1,09,0,287	2,18,537	95,18,011	5,54,484	70,93,739	...	66,08,680	55,671	26,27,978	94,088	1,38,203	6,42,144	11,17,25,487	12,65,53,419
15	1,11,33,801		1,00,72,495		70,93,739		67,24,851		27,22,964					

No. 46.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION

	CENTRAL GOVERNMENT	PROVINCIAL								Serial No.
		GOVERNMENT OF MADRAS		GOVERNMENT OF BOMBAY		GOVERNMENT OF BRAGAL		GOVERNMENT OF UNITED PROVINCES		
		Re- ceived.	Trans- ferred.	Re- ceived.	Trans- ferred.	Re- ceived.	Trans- ferred.	Re- ceived.	Trans- ferred.	
Total India—Brought forward	R 1,48,28,012	R 2,88,42,882	R 5,47,476	R 2,22,27 103	R 1,58,044	R 1,20,34,875	R 4,01,887	R 1,28,67 70	R 1,00,000	
		2,14,89,858		2,23,85,747		1,44,26,762		1,31,95,870		
Charges in England—contd.	£	£	£	£	£	£	£	£	£	
Total Secretary of State—Brought forward	118,587	5,250		1,141		2,600		1,207		
High Commissioner :										
Salaries of the High Commissioner and Officers of his Establishments	170,282	..	..	..	..	..	..	..	..	1
Store Department: Wages of artificers and labourers, etc.	35,552	..	..	..	..	..	..	..	..	2
Professional Inspection of States	45,395	..	..	..	..	..	..	..	..	3
Colonial Departmental Charges for issue of Leave Salary and Pensions	638	..	..	..	..	58,841	..	..	..	4
Expenditure in connection with the Trade Department: Travelling expenses, Exhibitions, etc.	2,950	..	..	..	..	..	..	..	..	5
Expenditure in connection with the Education Department: Allowances to Advisers at Universities, etc.	8,545	..	..	..	..	12,30	..	..	..	6
National Health Insurance, Unemployment Insurance and Contributory Pensions	776	..	..	..	..	..	..	..	..	7
Expenses in connection with "India House"	205,326	..	..	..	..	..	..	..	..	8
Miscellaneous charges	18,848	..	..	..	..	..	..	..	..	9
Deduct—										
Departmental Expenses charged on Central Government Stores for Posts and Telegraphs, State Railways, etc.	74,637	..	..	..	..	..	..	..	..	10
Departmental Expenses charged on Stores supplied to Provincial Governments, Local Funds Indian States, etc.	10,001	..	..	..	..	..	..	..	..	11
Share of the Cost of the High Commissioner's Establishment recovered from Provincial Governments, etc.	53,836	3,975	..	6,094	..	5,552	..	4,181	..	12
A.—Heads of Provinces, etc. :										
Leave Salaries and Deputation Pay	2,385	..	..	710	..	..	..	1,332	..	13
Sterling Overseas Pay	771	418	..	515	..	720	..	12	..	14
B.—Legislative Bodies :										
Leave Salaries and Deputation Pay	287	105	..	..	..	300	..	..	..	15
Sterling Overseas Pay	160	..	..	30	..	860	..	81	..	16
Miscellaneous—										
Compensatory allowance, etc.	..	71	..	..	..	..	..	..	..	17
C.—Secretariat and Headquarters Establishment :										
Leave Salaries and Deputation Pay	37,811	1,850	..	4,401	..	3,573	2,310	5,604	..	18
Miscellaneous—Travelling Expenses, etc.	723	..	..	..	..	..	..	26	..	19
Sterling Overseas Pay	8,187	2,052	791	1,667	..	2,751	483	2,469	..	20
D.—Commissioners :										
Leave Salaries and Deputation Pay	1,797	..	..	982	..	1,270	..	5,271	..	21
Sterling Overseas Pay	482	..	..	456	..	596	..	1,072	..	22
Miscellaneous—Fees, etc.	..	..	..	..	..	..	..	..	..	23
E.—District Administration :										
Leave Salaries and Deputation Pay	10,879	21,414	..	10,061	..	18,273	..	19,568	..	24
Sterling Overseas Pay	4,800	8,718	..	6,750	..	8,187	..	10,243	..	25
Miscellaneous—Travelling Expenses, fees, etc.	..	8	..	..	..	..	..	11	..	26
F.—Miscellaneous :										
Contribution to the Tropical Diseases Bureau	..	..	..	..	..	..	..	..	..	27
Stores for India	1,658	77	..	..	..	..	..	..	..	28
Allowances, etc. of selected candidates for the Indian Civil Service	..	5,276	..	8,818	..	5,572	..	6,100	..	29
Expenses connected with recruitment	60	..	..	..	..	..	..	..	..	30
Total High Commissioner	£ 450,140	44,568	791	34,938	..	45,187	2,798	56,603	..	31
Total Charges in England	£ 569,027	49,818	791	30,071	..	47,787	2,718	57,814	..	32
	R	R	R	R	R	R	R	R	R	
Ditto converted into Rs. at £1 = Rs. 13½	75,87,082	6,64,212	10,342	4,60,971	..	6,37,166	37,306	7,70,800	..	33
Exchange on ditto	64,258	5,674	86	4,612	..	5,583	303	8,817	..	34
TOTAL CHARGES UNDER GENERAL ADMINISTRATION	2,34,79,302	2,15,12,296	5,58,108	2,27,12,144	1,58,044	1,26,67,024	4,80,401	1,40,478	1,08,000	35

for the year ended 31st March 1930—*concl.*

GOVERNMENTS.

Serial No.	GOVERNMENT OF PUNJAB		GOVERNMENT OF BOMBAY		GOVERNMENT OF BIHAR AND ORISSA		GOVERNMENT OF CENTRAL PROVINCES AND BHRAR.		GOVERNMENT OF ASSAM		GOVERNMENT OF COORG	SHAN STATE FEDERATION	TOTAL.	TOTAL CENTRAL AND PROVINCE
	Re- ceived	Trans- ferred	Re- ceived	Trans- ferred	Re- ceived	Trans- ferred	Re- ceived	Trans- ferred	Re- ceived	Trans- ferred	R	R	R	R
	1,00,20,107	2,13,437	95,18,011	5,54,484	70,83,739	.	68,08,180	55,871	28,27,978	91,995	1,38,203	6,12,144	11,17,25,437	12,65,53,449
	1,11,33,804		1,00,72,495		70,93,739		67,44,351		27,22,934					
	£ 552	£	£ 1,350	£	£ 2,479	£	£ 120	£	£ 250	£	£	£	£ 14,989	
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12	5,106	..	3,356	..	1,945	..	1,843	..	918	..	30	62	33,084	..
13	1,332	1,452	4,876	..
14	1,065	..
15	321	..	10	835	..
16	97	577	..
17	..	..	..	..	..	..	..	..	..	..	..	..	71	..
18	3,220	..	329	..	3,028	..	774	..	3,250	..	50	..	8,206	..
19	8	..	5	..	..	..	..	..	..	..	..	..	59	..
20	2,788	..	1,677	901	1,613	..	878	..	1,655	..	..	..	20,210	..
21	3,709	..	5,680	..	2,601	..	480	..	1,778	..	..	..	21,721	..
22	807	..	1,140	..	1,108	..	809	..	685	..	360	167	7,630	..
23	..	..	21	..	..	..	..	..	..	..	..	..	21	..
24	9,561	..	36,492	..	9,580	..	20,272	..	5,058	..	..	11	1,50,710	..
25	3,783	..	8,859	..	4,777	..	3,479	..	5,612	..	..	2,901	59,829	..
26	21	..	138	..	4	..	157	..	..	..	..	..	339	..
27	..	..	..	..	..	..	9	..	..	..	..	..	3	..
28	8	..	..	..	1,857	..	29	..	3	..	..	..	1,974	..
29	4,480	..	5,479	..	1,932	..	2,837	..	672	..	..	..	35,546	..
30	..	..	93	..	..	..	..	..	..	..	..	..	98	..
31	31,030	..	61,737	903	28,565	..	32,983	..	17,781	..	440	3,221	367,119	..
32	31,561	..	66,127	908	31,041	..	32,958	..	17,781	..	440	3,221	382,108	..
33	R 4,60,809	R	R 8,81,077	R 12,039	R 4,13,930	R	R 4,39,376	R	R 2,87,079	R	R 5,685	R 42,954	R 50,477	1,26,51,803
34	3,721	..	6,888	95	3,707	..	3,683	..	2,052	..	82	347	42,829	1,07,067
35	1,18,479	2,12,587	1,04,06,961	5,78,618	75,11,876	..	71,11,789	56,871	28,67,109	94,986	1,44,103	6,85,445	11,88,08,087	3,98,42,339
36	1,15,08,928	..	1,09,73,164	..	76,11,876	..	71,67,410	..	29,62,095	..	..	..	..	..

(a) Includes expenditure on suspended transferred subject; vide footnote on page 70.

No. 46 A.—DETAILED ACCOUNT of CHARGES under CIVIL

CENTRAL GOVERNMENT. INDIA GENERAL		R	R
Secretariats			
Legislative Department		5,28,950	
Finance Department (Ordinary Branch)		(a) 8,91,481	
Finance Department (Military Branch)		6,87,126	
Home Department		19,31,812	
Public Service Commission		3,61,907	
Central Board of Revenue		3,22,627	
Foreign and Political Department		10,55,964	
Commerce Department		3,94,151	
Department of Education, Health and Lands		6,54,247	
Department of Industries and Labour		5,93,816	
Keeper of the Records of the Government of India		1,22,076	
			75,44,515
NORTH-WEST FRONTIER PROVINCE.			
Secretariats			
Pay of Officers, Establishment, and Contingent Charges		4,495	
Experimental Office in the North-West Frontier Province in connection separation of Accounts from Audit (c)		12,81,02,411	
			8,18,906
MADRAS			
Amount paid to the Provincial Government on account of the share of the cos. Secretariat		88,125	
			88,125
BOMBAY.			
Amount paid to the Government of Bombay for the Passport Branch of the Provincial Secretariat		31,425	
Amount paid to the Government of Bombay on account of agency work in the General, etc. Departments		1,54,314	
			1,85,769
BENGAL.			
Amount paid to the Provincial Government on account of share of the cost of the Bengal Secretariat for Agency subjects		30,371	
			30,371
UNITED PROVINCES.			
Experimental Offices in the United Provinces in connection with the scheme for separation of Accounts from Audit (c)		8,72,287	
			8,72,287
TOTAL CENTRAL GOVERNMENT			89,87,973
PROVINCIAL GOVERNMENTS. GOVERNMENT OF MADRAS. (Reserved and Transferred.)			
Secretariats :			
Chief Secretariat		1,88,978	
Finance Secretariat		1,75,256	
Translator's Department		62,342	
Revenue Department		1,17,208	
Local Self-Government Department		1,64,377	
Law Department		1,55,140	
Public Works and Labour Department		1,11,664	
Charges common to all Departments		1,52,662	
Development Department		92,884	
Registrar General of Panchayats, etc.		74,389	
Commercial Accountant		5,900	
Madras Services Commission		18,215	
Record Office, etc.		1,03,372	
		13,74,486	
Deduct—Portion chargeable to Central Government		30,500	(b)
			13,43,986
Carried over { Provincial			13,43,986
{ Central			89,87,973

(a) Includes Rs. 2,44,000 on account of Special Staff and Experimental Offices outside the United Provinces and the North-West Frontier Province in connection with the scheme for the separation of Accounts from Audit.

(b) Includes Rs. 2,79,260 on account of charges relating to Transferred Departments.

(c) See paragraph 2 of the General Note on page 330.

SECRETARIATS for the year ended 31st March 1930.

	R	Rs
Brought forward { Central Provincial		89,87,873 13,43,886
PROVINCIAL GOVERNMENTS—contd.		
GOVERNMENT OF BOMBAY. (Reserved.)		
Secretariats.		
Home Department	2,88,857	
Political Department	1,77,845	
Finance Department	2,65,004	
Revenue Department	2,66,749	
Separate Department	88,487	
Translator's Department	1,41,180	
General, Educational, Medical and Plague Departments	2,40,415	
Legal Department	1,65,088	
Secretariat Record Office	20,568	
Reforms Office	10,095	
	16,89,188	
<i>Deduct</i> —Portion chargeable to Central Government	1,22,422	15,66,766
GOVERNMENT OF BENGAL. (Reserved and Transferred.)		
Secretariats.		
Judicial, Political and Appointment Departments	3,99,026	
Revenue Department	1,34,446	
Local Self-Government Department	1,17,671	
Agricultural and Industries Departments	96,187	
Finance, Commerce and Marine Departments	3,80,582	
Translator's, etc., Department	89,738	
Librarian's Department	14,216	
Education Department	98,137	
Allowances and Contingencies	1,55,751	
	14,82,749	(a)
<i>Deduct</i> —Portion chargeable to Central Government	23,010	14,59,739
GOVERNMENT OF UNITED PROVINCES. (Reserved.)		
Secretariats :		
General Secretariat	(b) 12,65,535	
Inspector of Offices	81,389	13,46,924
GOVERNMENT OF PUNJAB. (Reserved.)		
Secretariats :		
Chief Secretary to Government	8,20,990	
Legal Remembrancer and Secretary, Legislative Department	67,102	
<i>Deduct</i> —Amount recoverable from Irrigation Department	14,621	8,73,471
Carried over { Provincial Central		65,42,886 89,87,973

(a) Includes Rs. 8,57,323 on account of charges relating to Transferred Departments.

(b) Includes Rs. 20,000 on account of charges in connection with the scheme for the separation of Accounts from Audit.

F. and FF.—Civil Administration.

No. 46-A.—DETAILED ACCOUNT of CHARGES under CIVIL SECRETARIATS
for the year ended 31st March 1930.—*concl'd.*

	R	R
Brought forward - { Central Provincial		88,87,973 65,92,886
PROVINCIAL GOVERNMENTS— <i>cont'd.</i>		
GOVERNMENT OF BURMA. (Reserved and Transferred)		
Secretariats :		
Home, Political and Judicial Department	2,64,009	
Finance and Revenue Department	4,47,995	
Translator's Department	58,224	
Department of Agriculture, Excise and Forests	1,58,334	
Departments of Education, Local Government and Public Health	1,76,100	
	5,041	(a) 13,00,112
GOVERNMENT OF BIHAR AND ORISSA. (Reserved.)		
Secretariats :		
Appointment and Political Departments	1,49,885	
Revenue Department	1,07,061	
Judicial Department	41,711	
Local Self-Government Department	1,11,870	
Finance Department	1,02,262	
Education Department	88,382	
Translator's Department	17,682	
Allowances and Contingencies	1,63,461	
		7,85,014
GOVERNMENT OF CENTRAL PROVINCES AND BERAR. (Reserved and Transferred.)		
Secretariats. General Department.		
Pay of Officers, Establishment, and Contingent Charges	5,10,845	
		(b) 5,10,845
GOVERNMENT OF ASSAM. (Reserved.)		
Secretariats :		
Pay of Officers, Establishment and Contingent Charges	3,78,578	3,78,578
TOTAL PROVINCIAL		93,67,435
GRAND TOTAL		1,85,55,406

(a) Includes Rs. 4,34,484 on account of charges relating to Transferred Departments.

(b) Includes expenditure on suspended transferred subject and Rs. 10,723 on account of charges relating to transferred Departments.

No. 46 B—DETAILED ACCOUNT OF TOUR EXPENSES OF HEADS OF PROVINCES (including those of the Governor General) for the year ended 31st March 1930.

	CENTRAL GOVERNMENT.			PROVINCIAL GOVERNMENTS								TOTAL CENTRAL PROVINCIAL.
	India General	North-West Frontier Province.	TOTAL.	Reserved.								TOTAL.
				Government of Madras.	Government of Bombay.	Government of Madras.	Government of Bengal.	Government of Provinces.	Govt. of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	
Maintenance and Repairs of camp equipment, etc.	R 23,971	R 2,749	R 26,720	...	1,053	...	4,640	415	12,470	5,541	2,163	R 1,04,385
Railway freights on tents, heavy goods, horses, etc.	13,083	28	13,081	...	4,422	...	355	1,725	2,811	2,178	110	14,231
Carriage of goods, and cost of special trains for the conveyance of heavy goods and stable, etc. . . . .	...	1,430	1,430	...	2,912	...	10,762	3,742	4,328	768	...	28,891
Reserved accommodation for members of the families of the Governor General, Governors, etc.	15,023	...	15,023	...	...	...	...	...	...	...	...	...
Cart and coolie hire on tour	19,354	1,647	21,001	...	1,343	...	3,577	14,017	11,108	7,877	1,317	44,834
Cart and coolie hire during transfer between Government Houses	5,975	1,783	7,758	...	13,555	...	4,043	5,766	198	1,920	...	28,492
Saddle horses and carriages on tour	8,956	2,371	11,327	...	279	...	2,537	6,903	...	...	...	9,710
Payments and presents for services rendered on tour	30,046	...	30,046	3,016	2,000	3,924	2,000	2,000	4,779	1,951	1,927	22,372
Railway fares and carriage of household while on tour	7,398	136	7,534	...	15,512	...	1,390	562	22,746	365	1,063	43,735
Railway fares and carriage of household while in transit between Government Houses	10,214	135	10,349	...	16,890	...	2,777	96	3,189	178	...	25,912
Keep of Elephants . . . . .	...	...	...	...	...	...	...	...	...	1,080	...	1,080
Special Trains and Steamers and haulage of saloon carriages	3,44,200	6,866	3,51,066	66,228 (a)	31,065	61,428	68,411	9,502	50,521	2,723	14,043	2,44,014
Miscellaneous . . . . .	...	13,509	13,509	70,656	...	4,921	...	...	9,451	25	1,691	91,903
TOTAL TOUR EXPENSES AS IN ACCOUNT No. 46	4,78,170	82,744	5,10,914	1,32,300	89,664	1,00,382	1,44,407	76,168	86,557	24,145	24,417	7,00,183
												19,71,052

(c) Expenditure relating to other heads has been classified as "Miscellaneous".

23.—Audit.

The salaries, establishments and other charges of the Auditor General and of the various Accountants General, including the Director of Commercial Audit, who audit *civil* transactions are shown under this head. Prior to 1921-22, these charges were included under the head "General Administration".

2. The charges connected with the audit of transactions of the Railway, Posts and Telegraphs and Northern India Salt Revenue Departments are debited under the respective heads pertaining to those departments. The charges of the Director of Army Audit are recorded under this head, while the cost of maintenance of Army accounts is treated as a military charge.

A similar course has been adopted in connection with the experimental separation of accounts from audit in the United Provinces and the North-West Frontier Province, the cost of audit alone being charged against this head, while the cost of maintaining the accounts is taken to General Administration as Secretariat charges.

3. The charges in England include the pay of the Auditor of Indian Home Accounts and his assistants appointed under the Government of India Act. A portion of the charges is met by the lump contribution by His Majesty's Government. The balance is met by the Note under "General Administration".

No. 47—ACCOUNT of CHARGES of the AUDIT DEPARTMENT for the Year ended 31st MARCH 1930.

	India General	Madras.	Bombay	Bengal.	United Provinces	Punjab	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Charges in India.											
Auditor General.											
Pay of Auditor General . . .	77,333	...	...	...	...	...	...	...	...	...	77,333
Pay of Establishment . . .	2,80,943	...	...	...	...	...	...	...	...	...	2,80,943
Allowances, Honoraria, etc. . .	32,469	...	...	...	...	...	...	...	...	...	32,469
Contingencies . . .	29,155	...	...	...	...	...	...	...	...	...	29,155
TOTAL . . .	4,19,900	...	...	...	...	...	...	...	...	...	4,19,900
Indian Audit and Accounts Service.											
Pay of Officers . . .	19,41,018	...	...	...	...	...	...	...	...	...	19,41,018
Allowances, Honoraria, etc. . .	1,67,807	...	...	...	...	...	...	...	...	...	1,67,807
<i>Deduct</i> —Amount recoverable from Provincial Governments . . .	1,05,663	...	...	...	...	...	...	...	...	...	1,05,663
TOTAL . . .	20,02,460	...	...	...	...	...	...	...	...	...	20,02,460
Director of Army Audit.											
Pay of Establishment . . .	2,08,678	...	...	...	...	...	...	...	...	...	2,08,678
Allowances, Honoraria, etc. . .	73,977	...	...	...	...	...	...	...	...	...	73,977
Contingencies . . .	10,822	...	...	...	...	...	...	...	...	...	10,822
TOTAL . . .	2,93,472	...	...	...	...	...	...	...	...	...	2,93,472
Director of Commercial Audit.											
Pay of Establishment . . .	1,20,402	...	...	...	...	...	...	...	...	...	1,20,402
Allowances, Honoraria, etc. . .	55,331	...	...	...	...	...	...	...	...	...	55,331
Contingencies . . .	13,675	...	...	...	...	...	...	...	...	...	13,675
Establishment charges payable to other Governments, Departments, etc. . .	155	...	...	...	...	...	...	...	...	...	155
<i>Deduct</i> —Establishment charges recovered from other Governments Departments, etc. . .	1,200	...	...	...	...	...	...	...	...	...	1,200
Total . . .	1,88,363	...	...	...	...	...	...	...	...	...	1,88,363
Total Carried over . . .	29,04,195	...	...	...	...	...	...	...	...	...	29,04,195

No. 47—ACCOUNT of CHARGES of the AUDIT DEPARTMENT for the Year ended 31st MARCH 1930—concl'd.

	India General.	Madras.	Bombay.	Bengal.	United Provinces	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total.
	R	R	R	R	R	R	R	R	R	R	R
Brought forward	29,04,195	...	...	...	..	...	...	...	...	...	29,04,195
Civil Offices of Account and Audit.											
Pay of Officers	...	...	...	...	116 the pay	...	...	...	...	...	1,11,262
Pay of Establishment	9,06,447	7,31,861	11,12,341	9,83,024	appointed un	...	...	...	3,97,105	2,60,240	66,79,834
Allowances, Honoraria, etc.	73,074	24,814	76,256	55,878	of the charge	...	...	...	73	13,530	1,54,152
Supplies and Services and Contingencies	60,340	40,063	1,82,838	31,806	...	...	...	...	12,54	13,374	1,91,816
Deduct—Recoveries of cost of Audit, etc.	2,59,906	976	19,574	4,645	...	1,445	...	969	361	150	2,60,416
Add—Establishment charges payable to other Governments, Departments, etc.	3,810	2,800	...	...	...	4,500	...	...	2,788	...	13,941
Deduct—Share of the cost of Local and Outside Audit Establishment charged to Provincial Governments	...	...	1,11,150	1,63,733	...	90,467	...	1,16,673	88,876	...	5,75,911
Works	...	...	...	...	...	20,578	...	...	...	...	20,578
TOTAL	8,13,793	8,08,082	12,40,709	8,97,330	3,73,229	8,33,317	9,07,113	1,03,072	3,57,562	2,91,041	68,35,385
TOTAL CHARGES IN INDIA	37,17,990	8,08,082	12,40,709	8,97,330	3,73,229	8,33,317	9,07,113	1,03,072	3,57,562	2,91,041	88,39,583

Charges in England.

Salaries of Auditor and Assistants, under the Government of India Act, Section 27

Deduct—Contribution by His Majesty's Treasury

Portion charged to the High Commissioner for India

Stationing Overseas Pay

Leave Salaries and Deputation Pay

Stores for India

Secretary of State.	High Commissioner.	Total.
£	£	£
13,628	...	13,628
—7,500	7,500	...
...	4,916	4,916
...	5,571	5,571
...	9	9
TOTAL CHARGES IN ENGLAND	17,996	24,123

Ditto converted into Rs. at £1 = Rs. 13½

Exchange on

TOTAL CHARGES OF THE AUDIT DEPARTMENT

2,21,672

2,21,672

1,01,63,116

(a) This expenditure has been charged against the grant for the Separation of Accounts from Audit. See also in this connection paragraph 2 of the General Note on page 330.

XVII and 24—Administration of Justice.**GENERAL.**

Prior to 1921-22, this head was designated “^{XVI-A}_{19-A.} Law and Justice—Courts of Law”.

REVENUE.

The bulk of the revenue under this head accrues from “General fees, fines, and forfeitures” which consist chiefly of receipts from fines and confiscations ordered by magisterial courts.

EXPENDITURE.

The expenditure consists chiefly of the pay of civil and criminal judges and magistrates, and of the establishments, with some charges on account of Administrative Officers of the different Provincial Governments. Under the head “Land Revenue”, the charges of district and magisterial functions were formerly distributed in the present head, generally in moieties.

The various different provinces, in expenditure upon criminal and civil cases, that full-time judicial establishments alone cannot handle. In certain provinces, magisterial work is largely performed by the auxiliary district administrative staff, the cost of which is debited to the head “General Administration”.

No. 48—ACCOUNT OF RECEIPTS UNDER ADMINISTRATION OF JUSTICE for the year ended 31st March 1930.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										Total	TOTAL CAPITAL AND PUBLIC WORKS.		
	U. & C. General.	Bairath-tan.	North West Frontier Province.	Bombay.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Shan States Federalation.	Government of Orissa.	Government of Central Provinces and Berar.			Government of Assam.	Government of Coorg.
Receipts in India.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
Sale-proceeds of Unclaimed and Escheated Property.	6,098	3,563	761	84	11,066	20,445	55,518	37,157	33,721	1,118,139	26,170	2,433	9,215	17,104	12,018	109	3,39,308	3,44,371
Court Fees realized in Cash.	2,347	...	1,831	1,724	5,932	1,50,101	1,98,352	57,317	4,70,941	7,636	10,911	80	55,125	45,598	3,507	82	9,70,980	9,76,581
General Fees, Fines and Forfeitures.	57,681	33,116	1,65,455	916	2,47,108	14,36,105	12,92,767	14,50,596	7,75,917	7,01,653	11,04,108	9,974	3,91,420	4,57,354	2,90,180	8,683	77,97,408	80,44,176
Pledges, etc., Examination Fees.	...	...	...	...	...	...	4,940	26,880	...	...	...	...	11,806	...	2,155	...	46,761	46,761
Miscellaneous Fees and Fines.	15,484	47	32,080	...	47,611	...	1,03,550	29,044	5,368	2,71,970	1	...	...	4,095	...	...	5,79,323	6,26,431
Record Room Receipts.	...	...	...	...	...	...	1,05,150	2,47,313	84,302	92,730	...	...	...	47,531	437	1,506	9,27,889	9,52,907
Other Receipts.	6,615	13	17,840	...	24,468	81,269	...	...	...	...	...	...	...	5,748	868	...	2,81,624	3,85,087
Miscellaneous.	1,557	100	1,100	026	3,473	59,191	43,747	70,507	1,09,777	12,561	...	...	...	...	...	...	...	...
Recoveries of over payments.	108	...	23	...	131	8,155	19,114	10,017	675	2,111	...	...	...	643	506	6	57,785	57,916
Collection of payments for services rendered.	...	...	2	...	2	17,053	8,009	...	1,101	1,470	...	...	...	...	...	...	25,600	25,608
Debit—Rents.	10,556	678	17,454	92	28,780	1,23,229	93,507	64,207	1,30,199	1,49,182	73,721	8,364	57,474	70,136	18,400	282	7,85,318	8,17,103
TOTAL RECEIPTS UNDER ADMINISTRATION OF JUSTICE.	79,874	39,180	1,91,768	3,68	3,11,060	16,47,295	17,92,720	18,14,024	19,51,671	10,69,208	14,55,881	11,730	5,41,223	6,04,825	2,07,315	6,516	1,08,91,199	1,09,42,869

Charges in England.

Secretary of State.

Equipment and voyage allowance of a Judge of the High Court on appointment	100
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	100
Law charges in connection with Appeals from India	100
Portion of salaries of members of Judicial Committee of the Privy Council	100

TO

High Commissioner.

Leave Salaries and Deputation Pay	.	.	.	.	.	.
Sterling Overseas Pay	.	.	.	.	.	.
Miscellaneous—Study Allowances, Bonus In accordance with Legal Study Rules, etc.	.	.	.	.	.	.
Storcs for India.	.	.	.	.	.	.

Top

TOTAL CHARGES IN ENGLAND £

PiLo converted into Rs. at 57 = Rs. 184

on ditto

TOTAL CHARGES UNDER ADMINISTRATION OF JUSTICE.

(4.) Represents contribution to the Governments of Bombay and Bengal for services rendered to the Central Government by certain law officers of the Local Governments.

(b) Represents amount paid to the Government of the Punjab for work done by the Punjab High Court for the Delhi Province.

No. 48B.—DETAILED ACCOUNT of CHARGES of HIGH COURTS for the year ended 31st March 1930.

	Reserved.							TOTAL.
	Government of Madras	Government of Bombay.	Government of Bengal.	Government of United Provinces	Government of Punjab	Government of Burma.	Government of Bihar and Orissa.	
	R	R	R	R	R	R	R	R
Salaries of Judges	6,45,494	5,00,408	8,80,258	7,97,598	5,49,508	5,06,388	4,89,890	41,89,842
Pay of Registrars and other Officers	99,194	2,30,817	4,11,641	5,64,641	5,64,641	5,64,641	5,64,641	8,46,820
Pay of Establishment.]	4,89,076	4,12,645	6,89,469	4,79,681	3,68,798	3,72,874	2,43,766	30,06,808
Allowances Henciararia, etc.. . .	18,910	18,115	18,943	42,504	20,422	16,585	18,583	1,52,012
Supplies and Services.	67,290	98,062	1,67,713	52,988	48,808	56,077	1,14,741	6,00,669
Contingencies . . . . .	...	...	79,000	...	...	...	...	79,000
Deduct—Establishment charges, etc., recoverable from the Assam Government for work done by the Calcutta High Court.	...	...	79,000	...	...	...	...	79,000
Deduct—Amount recoverable from the Central Government for work done by the High Court for Delhi Province.	...	...	...	...	36,000	...	...	36,000
TOTAL CHARGES AS IN ACCOUNT No. 48A.	13,19,963	12,54,585	16,54,587	14,86,568	9,99,181	10,75,964	9,39,878	86,80,151

No. 480.—DETAILED ACCOUNT OF CHARGES under CIVIL and SESSIONS COURTS for the year ended 31st March 1930.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.												TOTAL CENTRAL AND PROVINCIAL.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
	India General.	Baluchistan.	North-West Frontier Province.	Totals.	Reserved.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
					Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Cochin.	TOTAL.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R

F. and F. Civil Administration.

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No. 48D.—DETAILED ACCOUNT OF CHARGES UNDER CRIMINAL COURTS for the year ended 31st March 1930.

CENTRAL GOVERNMENT.										PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVIN- CIAL.
India General.	Baluchistan.	North-West Frontier Province.	Total.	Government of Madras.	Government of Bombay.	Govern- ment of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Birma.	Government of Bihar Orissa	Government of Central Provinces and Berar	Government of Assam	Govern- ment of Coorg.	Shan States Federation	Total.					
Pay of Magistrates, Deputy Magistrates, Deputy Commis- sioner, etc.	18,302	35,188	...	53,490	1,76,357	...	9,940	...	1,80,211	...	62,153	1,43,816	...	2,973	3,69,501	4,22,991				
Pay of Establishment.	24,247	14,698	19,691	58,636	2,47,350	8,377	540	...	3,13,836	16,843	62,153	1,43,816	10,082	4,320	14,92,433	15,31,986				
Allowances, Honoraria, etc.	10,261	1,926	32,846	45,033	16,347	570	1,574	10,513	39,601	...	29,148	864	3,080	1,77,062	2,22,085					
Supplies and Services.	56,501	4,900	1,11,591	1,72,992	1,17,954	2,21,295	...	9,09,913	16,571	...	...	...	6,672	5,774	34,71,621	36,44,613	
Contingencies	...	...	...	...	...	...	...	...	...	...	...	...	...	...	949	949
Charges in connection with the revision of Chaudhri Fur- chayats	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL CHARGES UNDER CRIMINAL COURTS AS IN ACCOUNT No. 48A.	1,10,911	56,707	1,64,028	3,31,046	6,64,649	32,984	12,074	9,40,425	21,91,613	2,43,843	2,74,546	2,95,663	17,618	18,357	33,11,578	38,42,624				

XVIII and 25—Jails and Convict Settlements.**REVENUE.**

The principal item of revenue is the proceeds of the sale of jail manufactures which is, however, largely counterbalanced by expenditure involved in their production.

All receipts in the convict settlements in the Andamans and Nicobars including those on account of jail manufactures, are shown under a separate head "Convict Receipts at Port Blair and Nicobars".

EXPENDITURE.

The expenditure consists mainly of the maintenance charges of the jail population, the cost of production of jail manufactures, together with the pay of convicts and necessary establishments.

As with the charges connected with the convict settlements in the Andamans and Nicobars are shown under a distinct head.

No. 49.—ACCOUNT OF RECEIPTS UNDER JAILS AND CONVICT SETTLEMENTS for the year ended 31st March 1930.

CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.												TOTAL CENTRAL AND PROVINCIAL.	
	India General.	Baluchis- tan.	North-West Frontier Province.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Burma. Govern- ment of Burma.	State of Sikkim and Nepal.	Govern- ment of Bihar and Orissa.	Govern- ment of Central Provinces and Berar.	Government of Assam.	Govern- ment of Coorg.	TOTAL.	
Receipts on account of Jail Manufactures	R 85,517	R 4,281	R 1,32,999	R 1,72,797	R 9,81,165	R 3,86,586	R 9,34,953	R 6,83,454	R 4,03,462	R 4,20,440	R ...	R 7,12,855	R 2,38,039	R 77,071	R 11	R 47,83,086	R 49,80,883
Convict Receipts at Port Blair and Nicobars	3,50,748	...	...	2,50,748	...	...	...	...	...	...	...	...	...	...	...	...	2,50,748
Hire of Convicts . . . . .	...	...	91	91	34,893	79,068	81,560	16,608	68,644	2,90,073	...	28,393	...	917	140	6,00,777	6,00,868
Other Jail Receipts	6,803	65	2,346	9,214	33,176	82,013	28,825	52,920	94,973	...	...	3,990	27	3,957	10	3,76,237	3,86,471
Collection of payments for services rendered . . . . .	...	...	...	...	3,700	...	...	230	...	...	...	...	...	...	...	...	3,957
Recoveries of over payments	3,234	250	293	3,777	8,614	1,980	2,334	6,766	6,111	...	...	1	...	...	...	37,479	41,256
Deduct—Refunds	2,96,302	4,596	1,85,729	4,36,627	10,61,438	5,49,627	10,47,072	7,09,978	5,73,139	...	...	...	...	82,015	161	58,08,506	62,43,133
	97	...	50	147	34	402	496	1,160	1,737	...	...	423	...	405	...	5,093	5,340
TOTAL RECEIPTS UNDER JAILS, ETC.	2,96,205	4,596	1,85,679	4,36,480	10,61,454	5,49,225	10,46,576	7,08,798	5,71,452	7,44,769	319	7,33,705	3,02,344	82,120	161	58,01,413	62,37,593

[illegible]

F. and FF.—Civil Administration.

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No. 49B.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS
for the Year ended 31st March 1930.

	Rs.
Superintendence	2,67,855
Medical Establishment	1,68,786
Veterinary Establishment	3,432
Commissariat Establishment	1,61,710
Treasury Establishment	4,100
Marine Establishment	3,55,040
Police Establishment	2,91,328
Jail Establishment	8,92,847
Registration Establishment	300
Education Establishment	44,012
Charges in connection with the Mail Steamer "Maharaja"	1,49,138
Charges in connection with the Station Ship "Ahmedi"	1,15,555
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC.	25,68,969

XIX and 26—Police.**REVENUE.**

Compared with the expenditure, the receipts are insignificant and consist mostly of (i) recoveries of expenditure on special police, and (ii) fees levied for services controlled by the Police Department, such as receipts under the Public Conveyance Act, etc. The lump sums recovered from Railway Companies under the terms of their existing contracts are also credited to this head (see paragraph 2 below).

EXPENDITURE.

2. The great bulk of the expenditure is on account of the police force and its supervision. Formerly the expenditure on account of the Railway Police was formerly distributed between the Government and Railways in the proportion of 1/3 to the Government and 2/3 to the Railways. The Government bears all charges for 'Crime and Order' police, 'Watch and Ward' police, besides making a lump sum payment equivalent to the difference between what each party is contract to pay, viz., 1/3 to the Government and 2/3 to the Railways. The whole cost of the 'Watch and Ward' police, and the whole cost of the Criminal Investigation Department, are charged under this head.

No. 50.—ACCOUNT OF RECEIPTS connected with POLICE for the year ended 31st March 1900.

CENTRAL GOVERNMENT.					PROVINCIAL GOVERNMENTS.										TOTAL OF SPECIAL RECEIPTS—TOTAL.
Judicial General.	Baluchistan.	North-West Frontier Province.	Bombay.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar and Orissa.	Government of Assam and Manipal.	Government of Government of Madras and Mysore.	Government of Government of Assam and Manipal.	Total.	
Police supplied to Railways.	R	R	R	...	R	R	R	R	R	R	R	R	R	R	
Police supplied to Municipal, Cantonment and Town funds.	...	...	...	2,16,282	...	...	7,556	...	14,803	...	...	...	...	29,430
Police supplied to Public Departments, private Companies and persons.	...	...	...	...	...	1,59,755	85,491	...	1,74,588	11,259	...	...	...	3,81,365
Revenues on account of Presidency Police.	...	...	...	...	2,15,575	5,20,906	9,22,737	...	4,55,102	...	...	...	...	21,23,320
Revenues on account of Village Police.	...	...	...	...	1,440	...	...	...	...	...	...	...	...	1,440
Contribution for Railway Police.	65,500	...	...	68,500	3,24,646	1,70,686	20,800	43,746	24,220	...	39,794	...	...	7,69,523
Cash Receipts under the Arms Act.	8,760	640	...	9,868	...	50,937	2,404	5,103	...	63,005	...	1,286	...	1,39,353	
Fees, Fines and Forfeitures.	57,691	7,273	60,361	1,25,325	(b) 5,48,704	2,27,971	99,219	53,609	1,17,380	3,671	...	43,153	...	17,45,373	
Recoveries of over payments.	723	521	126	1,856	25,551	19,915	79,655	22,103	7,036	...	...	8,205	1	2,44,070
Collection of Payments for services rendered.	10,750	266	5,553	22,633	...	...	...	...	1,11,040	...	...	...	...	16,040
Miscellaneous.	11,491	1,610	4,324	18,430	20,340	19,095	97,544	53,741	33,556	5,421	...	1,52,603	20	10,17,091	
Superannuation Receipts.	1,305	...	...	1,205	...	...	...	...	...	...	...	...	...	94
	3,74,011	10,310	70,363	4,63,181	11,92,343	11,77,145	12,35,480	1,78,307	1,92,335	1,92,335	1,92,335	1,92,335	...	2,44,070	
	410	22	8,737	4,169	18,134	15,621	18,134	15,621	6,317	6,317	6,317	6,317	...	16,040	
	3,73,601	10,288	60,616	4,63,020	11,80,074	11,74,830	12,45,763	1,62,786	1,92,019	1,92,019	1,92,019	1,92,019	...	2,44,070	
Deduct—Returns.	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL RECEIPTS IN LRS.	3,73,601	10,288	60,616	4,63,020	11,80,074	11,74,830	12,45,763	1,62,786	1,92,019	1,92,019	1,92,019	1,92,019	...	2,44,070	

No. 50-A.—ACCOUNT of CHARGES in connection with POLICE

	CENTRAL GOVERNMENT.					PROVINCIAL		
	India General.	Baluchistan	North-West Frontier Province.	Other Areas	Total	Government of Madras	Government of Bombay.	Government of Bengal.
Charges in India.	R	R	R	R	R	R	R	R
Presidency Police				(a) 1,52,130	1,52,130	14,74,268	37,14,169	42,14,484
Superintendence	62,805		1,15,542		1,78,347	2,02,695	2,74,234	3,55,062
District Executive Force (as per details in Account No. 50 B)	10,89,145	11,65,225	25,95,341	(b) 8,50,992	63,91,733	1,31,44,257	1,16,60,653	1,75,43,228
Police Training School	8,150	1,050	10,215		19,415	10,237	1,12,027	2,80,947
Village Police						14	60,777	
Special Police							15,290	5,50,377
Railway Police	4,16,155		1,02,07		4,26,362		10,79,696	8,42,108
Criminal Investigation Department	38,407		1,17,733		1,56,140	2,527	6,79,171	10,84,008
Police Pounds			2,937		2,937			
Miscellaneous	400		1,515		1,915			
Works	21,070	5,361			26,431			83,764
Total Charges in India	25,40,453	11,72,246	29,46,362	7,58,131	74,42,191	1,98,33,071	1,75,95,366	2,09,12,024
Charges in England.								
Secretary of State.					£	£	£	£
Examination expenses &c., in connection with appointments to the Police Service					164	...	...	...
Leave Salaries of Officers					...	...	...	...
Gratuity allowance of Officers on appointment					...	...	60	80
TOTAL					£ 164	...	60	80
High Commissioner.								
Leave Salaries and Deputation Pay					6,400	15,050	18,836	17,870
Travelling Overseas Pay					6,839	10,649	13,098	15,406
Taxes for India					...	3,009	48	...
Miscellaneous.—Travelling expenses, and Fees, etc., of officers attending special courses of Instruction, etc					51	92	136	118
Expenses connected with Recruitment					...	...	129	65
Cost of maintenance and treatment of officers by the Seamen's Hospital Society etc.					...	...	126	...
TOTAL					£ 13,380	28,800	32,873	33,459
TOTAL CHARGES IN ENGLAND					£ 13,544	28,800	32,433	33,459
Ditto converted into Rs. at £1=Rs. 18½					R 1,80,590	3,88,998	4,82,437	4,46,519
Exchange on ditto					1,405	3,155	3,516	3,692
TOTAL CHARGES UNDER POLICE					76,24,276	2,02,20,224	1,80,81,319	2,18,62,235

(7) This is made up of:—

Charges for Passport work done by the Police Department, Bombay	Rs. 5,780
Amount paid to Government of Bombay for cost of Police guards supplied for Central Buildings, etc.	
Amount paid to Government of Bengal for cost of Police guards supplied for Central Buildings and for Pilgrim Traffic Police at Calcutta	52,908
	82,508
Total	1,52,139

during the year ended 31st March 1930.

GOVERNMENTS.

Received						Government of Cooch.	Shan States Federation.	TOTAL	TOTAL CIVIL AND PROVINCIAL
Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	R	R	R	R
..	..	13,23,827	..	..	..	..	..	1,07,26,798	1,08,78,887
2,78,126	2,60,909	2,91,510	2,76,804	1,52,037	80,981	..	..	22,70,418	24,48,765
1,33,11,817	1,02,83,943	1,03,16,509	67,19,290	53,30,723	20,17,971	1,00,047	1,67,611	8,09,45,643	9,23,37,776
1,38,787	87,578	2,18,037	61,420	11,801	..	..	..	12,14,468	12,20,483
18,00,801	..	..	..	521	..	..	..	46,30,608	46,30,658
..	2,48,552	..	..	2,39,904	..	..	..	39,01,247	39,01,247
8,62,304	7,03,648	..	..	1,08,155	..	..	..	55,28,086	60,43,618
3,85,550	5,20,892	..	..	1,62,354	..	..	..	41,28,720	42,81,862
..	48	..	..	4,148	..	..	..	3,72,455	3,75,392
2,126	15,123	..	..	10,500	..	..	..	32,987	34,902
3,64,679	..	..	..	78,005	..	..	..	5,67,644	5,84,075
1,71,42,290	1,31,34,753	1,53,70,100	82,32,982	30,68,810	27,73,400	1,00,047	1,07,611	12,08,28,434	12,77,70,645
£	£	£	£	£	£	£	£	£	£
..
..	..	1,600	..	..	680	..	..	2,370	..
30	60	80	30	60	30	..	..	760	..
30	60	1,700	30	60	710	..	..	2,730	..
14,588	6,374	12,208	7,512	7,408	4,784	..	..	1,05,130	..
15,473	9,292	12,059	8,945	5,421	2,881	..	100	93,124	..
284	2	3,100	61	7	423	..	..	7,724	..
163	170	173	35	..	..	..	..	837	..
61	123	137	61	121	61	..	..	758	..
..	..	..	22	7	..	..	..	155	..
30,899	16,161	28,467	16,656	12,364	7,949	..	100	2,07,778	..
30,899	16,221	30,217	16,666	13,024	8,659	..	100	2,10,608	..
R	R	R	R	R	R	..	R	R	..
4,11,980	2,16,270	4,02,903	2,32,211	1,73,652	1,15,452	..	1,335	28,06,776	29,87,366
3,462	1,745	3,318	1,909	1,370	975	..	10	23,152	24,647
1,75,57,742	1,23,52,777	1,57,76,321	84,57,102	62,41,832	23,89,827	1,00,047	1,63,056	12,81,58,582	13,07,82,658

(b) This is made up of :-

Charges for Passport work done by the Police Department, Aden	2,631
Amount paid to Government of Bombay for cost of Police guards for Central Buildings	6,551
Charges in Western India States Agency, Bombay	5,99,605
Amount paid to Government of Bengal for cost of Police guards for the Archaeological Camp at Paharpur and Mahasthan	158
Honourarium paid to a retired Deputy Superintendent of Police in Bengal for services in connection with the system of identification by finger prints	3,000
Amount paid to Government of the United Provinces for cost of Police guards for Central Buildings	7,830
Amount paid to Government of the Punjab for special Police guards employed to protect the treasure in Lahore Fort, etc.	7,260
Charges for the maintenance of the treasure guards at the Agricultural Research Institute at Pusa (Bihar and Orissa)	1,915
Total	6,80,992

F. and FF--Civil Administration.

No. 50 B.—DETAILED ACCOUNT OF CHARGES OF THE DISTRICT EXECUTIVE POLICE FORCE for the year ended 31st March 1930.

	CENTRAL GOVERNMENT.					PROVINCIAL GOVERNMENTS.										TOTAL.	GRAND TOTAL AND PROVINCIAL.	
	Total General.	Baluchistan.	North-West Frontier Province.	Other Areas.	Totals.	Government of Malabar.	Government of Bombay.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Go. Disb. of Cong.	Share Sates and Princelings.			
District Superintendents and Assistants.	1,23,272	30,613	1,94,925	46,577	4,08,567	7,02,800	5,53,869	6,82,333	9,00,655	7,11,281	8,61,194	1,80,012	3,04,281	1,70,981	13,217	12,335	55,25,625	50,25,625
Police Force—Inspectors, Constables, etc.	12,58,525	7,43,327	17,74,968	4,07,099	41,83,619	79,68,211	71,80,201	87,48,675	88,47,163	68,08,720	58,15,550	42,98,635	31,44,108	13,17,510	61,973	71,816	5,44,43,508	5,86,13,127
Other Police—Port Police, Harbour Police, City Police, etc.	11,617	..	7,982	..	10,599	..	1,50,985	12,183	..	..	..	..	..	30,474	..	..	1,53,574	2,13,173
Mounted Police . . .	7,189	40,115	11,010	(a)	64,344	..	(a)	..	(a)	(a)	(a)	..	..	..	..	..	41,690	1,20,084
Police Hospitals . . .	..	..	..	..	..	54,754	8,209	1,53,083	1,09,667	..	..	..	..	18,223	..	..	4,98,505	4,56,505
Office and other Establishment . . .	52,217	30,072	1,783	82,656	1,16,728	8,63,895	4,60,988	3,00,650	4,18,242	..	47	..	..	1,631	2,940	12,225	23,07,064	23,15,817
Allowances, Honoraria, etc.	3,40,885	1,64,529	3,07,740	1,30,370	9,31,584	23,61,451	21,51,551	17,82,494	18,47,574	19,45,141	18,11	..	..	..	9,068	62,849	1,49,17,273	1,49,17,273
Supplies and Services . . .	2,71,484	1,08,016	2,98,792	56,287	6,54,579	20,07,072	10,11,478	19,89,358	11,83,555	12,28,761	..	..	..	..	9,240	5,172	1,10,44,591	1,06,49,303
Contingencies . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Establishment charges payable to other Governments, etc.	1,807	..	..	23,893	25,200	..	..	..	..	..	..	..	..	..	..	..	..	25,814
Grants-in-aid, Contributions, etc.	38,325	38,600	8,205	1,100	80,830	..	300	..	..	..	..	..	..	..	..	..	..	8,640
Duties - Deco rifles . . .	1,307	..	8,570	73,010	77,717	9,100	1,37,968	26,467	2,085	..	..	16,432	7,000	..	..	..	2,46,612	2,46,612
Works . . .	..	..	..	..	..	..	..	..	..	..	1,32,060	..	..	..	..	..	1,32,060	1,32,060
TOTAL CHARGES OF THE DISTRICT EXECUTIVE POLICE AS IN ACCOUNT No. 50 A	19,90,105	11,85,335	25,63,311	3,83,901	33,91,733	24,44,253	28,46,673	1,35,43,220	1,38,11,817	1,02,88,643	1,43,16,509	67,10,590	14,90,728	20,67,571	1,00,047	1,67,611	5,60,40,643	6,92,87,770

XX and 27.—Ports and Pilotage.

Ports are classed under two divisions, 'A—Major Ports' and 'B—Minor Ports,' the former being under the control of the Central Government and the latter of the Provincial Governments. Madras, Bombay, Calcutta, Chittagong, Rangoon, Karachi, Aden and Vizagapatam are Major Ports. The rest are Minor Ports.

2. Receipts and charges connected with the maintenance of river flotillas, pilot establishments and harbours are shown under this head. The receipts and charges connected with Light-houses and Light-ships, which were hitherto recorded under these heads, are now shown under "XX(1) and 27(1)—Light-houses and Light-ships" (see page 359.)

3 In Bengal alone, the Pilot Service is a Government service. Similar services in other Central Provinces are controlled by the Port Trusts, and their receipts and expenditures are recorded in Local Fund accounts. In view of the commercial system of accounts for the Bengal Pilot Service, the receipts and expenditures of that Service are shown under separate sub-heads under "XX and 27—Ports and Pilotage".

added to Revenue.

Vizagapatam Port.

This is a Major head opened in the accounts for 1925-26. It includes expenditure in connection with the development of Vizagapatam Harbour, which has been undertaken to afford an outlet easy of approach for the trade of the Central Provinces and Upper India generally, and to ease the congestion at the Port of Calcutta and also to some extent, at Bombay, and on the railways leading to them.

No. 51.—ACCOUNT of RECEIPTS from PORTS and PILOTAGE for the year ended 31st March 1930.

	India General	Madras	Bombay	Kanachi	Aden	Calcutta	Chittagong	Rangoon	Total
A.—Major Ports—Central.	R	R	R	R	R	R	R	R	R
(1) Bengal Pilot Service—									
Pilotage receipts						18,02,183			18,02,183
Miscellaneous						32,023			32,023
									19,21,206
Deduct—Refunds									3,200
Total Bengal Pilot Service									19,21,406
(2) Other Receipts—									
Survey fees			51,38					2,7	1,00,316
Fees for engagement and discharge of Seamen		694	97,207	938	5,581		1,202	16,012	2,17,913
Examination fees and Miscellaneous	1,053	601	34,844	1,235	99	28,686	881	2,114	70,313
	1,053	1,295	1,83,623	8,673	5,502	1,02,034	2,838	22,601	4,17,612
Deduct—Refunds		86	512			649		2,685	1,162
Total Other Receipts	1,053	1,209	1,83,081	8,673	5,502	1,01,385	2,838	19,910	4,13,480
Total Receipts—Central	1,053	1,209	1,83,081	8,673	5,502	21,12,391 ^(a)	2,838 ^(a)	19,710	23,34,486
TOTAL RECEIPTS FROM B.—MINOR PORTS—AS IN ACCOUNT No 51A.									2,97,503
TOTAL RECEIPTS UNDER PORTS AND PILOTAGE									26,31,989

No. 51A.—ACCOUNT of RECEIPTS from PORTS and PILOTAGE—B.—MINOR PORTS for the year ended 31st March 1930.

	Government of Madras.	Government of Bengal	Government of Burma.	TOTAL.
B.—Minor Ports—Provincial.	R	R	R	R
Sale-proceeds of Vessels and Stores	...	1,230	1,32,644	1,33,864
Freight, Passage and Tonnage	...	..	2,165	2,165
Registration and other Fees	...	3,265	10,965	14,230
Recoveries of investments in Government Commercial Undertakings	...	...	145	145
Recoveries of indirect charges from Government Commercial Undertakings	...	...	32,564	32,564
Miscellaneous	1,306	54,226	66,865	1,22,397
Deduct—Refunds	1,306	58,711	2,45,743	3,05,865
	...	..	7,862	7,862
TOTAL RECEIPTS—B.—MINOR PORTS	1,306	58,711	2,37,488	2,97,503

(a) Adjusted in India General books.

No. 51B.-ACCOUNT of CHARGES for PORTS and PILOTAGE for the year ended 31st March 1930.

	India General.	Bombay			BENGAL		Rangoon	Total.
		Bombay	Katuchi.	Aden.	Calcutta	Chittagong		
	R	R	R	R	R	R	R	R
A.—Major Ports—Central								
Charges in India.								
(1) Bengal Pilot service—								
(a) Capital Account—								
Expenditure during 1929-30								
Construction of vessels	...			...			...	...
Plant, machinery, and other equipment	...			...	...	...	...	...
Buildings	...			...	...	...	...	...
TOTAL EXPENDITURE 1929-30	...			...	...	...	...	...
EXPENDITURE TO 31st MARCH 1930	...			...	7,88,302	...	...	7,88,302
(b) Revenue Account—								
Pay and Allowances of Officers and Men afloat	...	...	...	...	1,84,116	...	...	1,84,116
Votualling Allowances of Officers and Men afloat	...	...	...	...	33,817	...	...	33,817
Pilotage and Pilot Establishments	...	...	...	...	8,55,731	...	...	8,55,731
Purchase of Stores	...	...	...	...	68,469	...	...	68,469
Repairs and maintenance	...	...	...	...	1,45,172	...	...	1,45,172
Total Revenue Account	...	...	...	...	12,87,305	...	...	12,87,305
(2) Other charges—								
Direction (Headquarters Establishment)	62,057	...	...	...	...	...	...	62,057
Principal Officers and their Establishments	...	36,501	6,558	14,862	1,00,816	14,411	67,120	2,40,268
Shipping Officers	...	94,814	...	...	99,171	...	...	1,93,985
Ship Survey Department	...	1,19,887	21,246	...	1,18,103	1,000	48,582	3,04,771
Training Ship	...	2,34,927	...	...	...	...	...	2,34,927
Miscellaneous	...	9,542	...	...	...	...	...	9,542
Deduct—Establishment charges recovered from Provincial Governments (See Account No. 51C.)	...	5,372	1,022	...	31,849	...	49,024	85,267
TOTAL OTHER CHARGES	62,057	4,92,249	26,782	14,862	2,87,244	15,411	61,678	9,00,283
TOTAL CHARGES IN INDIA	62,057	4,92,249	26,782	14,862	(a) 17,74,549	(a) 15,411	61,678	22,47,588

Charges in England.

	Secretary of State.	High Commissioner.	Total.
Government Scholarships	£ 365	£ 365	£ 730
Leave Salaries and Deputation Pay	732	367	1,099
Ditto (Bengal Pilots)	...	8,516	8,516
Expenses connected with Recruitment (Bengal Pilots)	...	86	86
Stores for India	...	67	67
Sterling overseas pay (Bengal Pilots)	...	11,442	11,442
TOTAL CHARGES IN ENGLAND	£ 732	£ 20,843	£ 21,575

Ditto converted into Rs. at £1=Rs. 19½

2,87,665

Exchange on ditto

2,283

TOTAL CHARGES A.—MAJOR PORTS

26,37,580

TOTAL CHARGES B.—MINOR PORTS (SEE ACCOUNT NO. 51C.)

16,03,578

TOTAL CHARGES UNDER PORTS AND PILOTAGE

41,41,117

(a) Adjusted in India General books.

F. and F F.—Civil Administration.

2 & 2

No. 51D—ACCOUNT of CAPITAL EXPENDITURE on VIZAGAPATAM Port during and to end of the year 1929-30—*conclud.*

	Expenditure during the year	Expenditure to end of the year
Brought forward	R 22,86,116	R 1,86,97,800
V.—General Charges—		
(1) Pay and allowances other than travelling ances		14,10,585
(2) Travelling allowances		79,148
(3) Office expenses	101	1,28,042
(4) Residential quarters	2,791	22,719
(5) Instruments	9,402	
(6) General charges on Stores	11,053	
	3,30,844	16,66,919
VI.—Suspense—		
(1) London Invoices	1,31,875	1,31,875
(2) London Stores	—3,530	56,246
(3) Purchases	—78,374	—95,746
(4) Sales	—70	154
(5) Stores	—4,301	1,61,044
(6) Manufactures	...	...
(7) Miscellaneous Advances	15,367	50,382
	60,967	3,03,955
VII.—Interest during Construction	9,79,205	(b) 35,26,372
TOTAL	36,07,132	1,91,94,576
Deduct—Receipts on Capital Account	32,114	1,55,840
TOTAL EXPENDITURE NOT CHARGED TO REVENUE	(a) 35,75,018	1,90,38,736

(a) Includes Rs. 4,57,179 on account of expenditure in England and Rs. 4,388 on account of Exchange thereon.

(b) Rs. 3,794 representing interest on the cost of land acquired in previous years written off without financial adjustment.

XX(1) and 27(1) —Lighthouses and Lightships.

These major heads as well as the corresponding Capital head "56-E-II.—Capital expenditure on Lighthouses and Lightships" have been introduced from the accounts for 1929-30 following the reconstitution of the accounts of Lighthouses and Lightships in India. To ascertain whether the Lighthouses administration in India is self-supporting, *i.e.*, whether the receipts from the light dues over a fixed period are sufficient to cover all charges thereon, and with the idea of improving the efficiency of the service, it has been decided that the service should be administered on an all-India basis and that its accounts should be maintained on commercial lines within the Government account in order that the results of the financial working of the Department should be obtainable with greater facility and more accuracy than has been possible in the past. For this purpose, the Government account for Lighthouses and Lightships will show capital expenditure indirect charges such as those for depreciation, interest on capital and cost of accounts and also show necessary reserves and pensionary liabilities. It will also show ordinary running expenses and annual maintenance expenditure account and a balance sheet in connection with the end of each year. The account of expenditure will be debited from the Government account at the end of each year. It will also show a General Reserve Fund which is also debited from the same account. Any large surplus in the fund is also debited from the same account. Any large surplus in the fund is also debited from the same account. The new capital expenditure on Lighthouses and Lightships, the accounts appear in the Appendix to the Appropriation Accounts of the Central Government (Civil) containing accounts and reviews of Government Commercial concerns.

56-E.-II.—Capital expenditure on Lighthouses and Lightships.

This account shows the total capital invested on Lighthouses and Lightships during and to end of each year and the different sources from which the expenditure has been financed.

No. 51E—ACCOUNT of RECEIPTS from LIGHTHOUSES and LIGHTSHIPS for the year ended 31st March 1930.

	India General	Madras	Bombay			Bengal	Birma	Bihar and Orissa	Total
			Bombay	Katachi	Aden				
	R	R	R	R	R	R	R	R	R
Light dues		2,10,651	3,02,735	85,581	1,57,922	3,10,700	2,41,183	200	13,41,223
Contributions	1,158	..	..	..	22,300	..	350	..	26,808
Miscellaneous	2,420	1,410	35	130	..	225	..	11	3,481
	6,578	2,50,321	3,02,770	85,711	1,58,122	3,10,925	2,41,733	311	13,71,535
<i>Prod. of — Revenues</i>		10,111	8,037	..	..	..	3,871	..	28,018
Total Receipts	6,578	2,10,210	2,90,807	85,711	1,58,122	3,10,925	2,37,604	311	13,50,949

(a) Adjusted in the pay the charge

No. 51F—ACCOUNT of CHARGES for LIGHTHOUSES and LIGHTSHIPS for the year ended 31st March 1930.

	India General	Madras	Bombay			Bengal	Birma	Bihar and Orissa	Total
			Bombay	Katachi	Aden				
	R	R	R	R	R	R	R	R	R
Charges in India.									
A.—Capital Account—									
Capital Outlay financed from ordinary Revenues	..	..	..	..	..	..	..	..	..
B.—Revenue Account—									
Direction (Head Quarters Establishment)	1,09,469	..	..	..	..	..	..	..	1,09,469
Lighthouses—Working expenses	..	58,629	26,280	26,075	45,411	..	1,19,820	6,187	2,82,382
Lightships—Working expenses	..	..	..	30,297	..	29,521	1,61,208	..	2,21,111
Cost of Accounts and Audit	10,464	..	..	..	..	..	..	..	10,464
Pensionary and Provident Fund charges	19,012	..	..	..	..	..	..	..	19,012
Contribution to Depreciation Fund	1,07,555	..	..	..	..	..	..	..	1,07,555
Contribution to the Additions and Replacements Reserve Fund	80,323	..	..	..	..	..	..	..	80,323
Contribution to the General Reserve Fund	5,57,518	..	..	..	..	..	..	..	5,57,518
<i>Deduct—English cost of stores and establishment</i>	6,158	..	..	..	..	..	..	..	6,158
Total Charges in India	8,78,188	58,629	26,280	56,372	45,411	(a) 29,521	2,81,113	6,187	13,81,681

Charges in England.

<i>High Commissioner—</i>	£
Travelling Expenses, etc., of a delegate to the International Light house Conference and training allowances of recruits	213
Expenses connected with recruitment	215
Total Charges in England	458

Ditto converted into Rs. at £1=R18½ 6,108
Exchange on ditto 61

TOTAL CHARGES FOR LIGHTHOUSES AND LIGHT-SHIPS 13,87,594

(a) Adjusted in India General books.

No. 51-G.—ACCOUNT of CAPITAL EXPENDITURE on LIGHTHOUSES and LIGHTSHIPS during and to end of the year 1929-30.

	Expenditure during the year.	Expenditure to end of the year.
	R	R
Central Government.		
Lighthouses . . . . .	...	12,08,600
Light Ships	3,20,897	11,52,323
Buildings and other work . . . . .	...	11,67,044
Plant and Machinery . . . . .	...	8,30,982
Furniture and fittings . . . . .	...	47,358
Stock and Suspense	12,821	88,870
	(a) 3,33,718	44,95,177
Deduct—Amount financed by Light-houses and Light-ships	3,20,897	3,20,897
„ —Amount financed from Ordinary revenues . . . . .	...	41,61,459
Net expenditure not charged to revenue	12,821	12,821

(a) Includes Rs. 3,33,781 and Rs. 2,724 on account of expenditure in England and Exchange thereon.

28—Ecclesiastical.

Apart from a trifling sum spent on cemeteries, the charges under this head consist of the stipends of Bishops and Chaplains together with the pay of their small establishments. The stipends of Chaplains attached to regiments are debited not to this head but to the Army Estimates (see Account No. 75 D., page 544).

No. 52.—ACCOUNT of the CHARGES of the ECCLESIASTICAL DEPARTMENT for the year ended 31st March 1930.

	India General.	Baluchistan.	North-West Frontier Provinces.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	Total.
Charges in India.	R	R	R	R	R	R	R	R	R	R	R	R	R	R
ECCLESIASTICAL ESTABLISHMENT:—														
Church of England:—														
Stipends of Bishops	45,977	19,345	60,895	25,600	8,610	52,293	1,80,440	1,62,198	9,272	17,898	10,898	11,268	...	99,867
Pay of Chaplains, etc.	1,02,758	693	900	94,607	1,76,766	8,627	13,949	6,156	50,017	2,814	43,749	1,237	...	9,87,036
Pay of Establishment	16,483	7,296	17,367	7,888	13,249	24,032	33,414	38,340	6,467	4,771	6,084	1,681	144	89,176
Allowances, Honoraria, etc.	25,745	5,376	6,189	23,649	46,082	7,674	12,108	17,243	39,340	314	18,092	96	...	2,85,738
Supplies and Services and Contingencies	14,026	...	...	14,791	16,367	1,000	...	...	8,056	...	3,500	...	...	1,02,738
Grants-in-aid	3,68,000	...	...	7,400	...	...	...	...	...	...	...	...	...	8,61,400
(c) Church of Scotland:—														
Pay of Chaplains, etc.	8,607	...	...	12,684	20,140	22,896	1,500	1,167	...	...	...	...	...	75,374
Pay of Establishment	450	108	351	785	3,628	4,572	1,359	880	...	...	900	...	...	12,403
Allowances, Honoraria, etc.	4,176	...	...	3,890	10,123	15,273	600	1,889	...	...	...	...	...	35,899
Supplies and Services and Contingencies	1,880	240	882	638	8,910	1,758	1,577	1,919	...	...	74	...	...	12,408
(c) Church of Rome:—														
Allowances of Bishops, Priests, etc.	1,370	...	980	...	12,453	7,289	5,609	8,114	...	...	...	...	...	38,985
TOTAL ECCLESIASTICAL ESTABLISHMENT.	5,78,852	31,000	76,064	1,91,312	3,26,297	1,76,176	2,61,194	2,82,897	...	...	88,197	14,272	144	21,06,953
Clerical Establishment	18,009	4,428	5,297	14,468	22,048	11,786	19,889	16,797	...	...	5,769	2,559	144	1,28,929
Miscellaneous Ecclesiastical Charges	900	...	...	6,000	9,000	396	5,458	2,007	...	...	100	...	...	30,427
Works	...	...	...	...	...	...	40,296	24,76	...	...	...	...	...	65,037
Total Charges in India	5,87,761	35,423	81,281	2,11,780	3,57,345	(b) 1,87,308	3,26,837	2,75,455	...	...	96	16,831	298	23,33,306
Charges in England.														
Leave Salaries and Disputation Pay	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sterling Overseas Pay	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Expenses connected with Recruitment	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Allowances to Bishop of Bombay on appointment	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Expenditure	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Charges in England	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Ecclesiastical Charges	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...

8,22,732
6,683

31,62,511

(a) Expenditure of Payments to Presbyterian Chaplains and Roman Catholic Priests attached to Regiments, which are treated as Army Expenditure and included in Account No. 702, page 544.
(b) Adjusted in India General books.

29—Political.

The charges classified under 'Political' arise out of the relations of the Government of India with the Indian States and the Foreign Governments adjoining the British Empire in India, and include expenditure in connection with important political *détenu*s, etc. Charges connected with the defence operations on the various frontiers are recorded under the major head "29A.—Frontier Watch and Ward" with effect from 1927-28. All other charges debited under this head prior to 1921-22 are now recorded under 'Miscellaneous'.

2. The great bulk of the *normal* political expenditure relates to (i) the cost of political officers and their establishments, (ii) the subsidies paid to the several frontier states, (iii) the expenses of refugees and State prisoners, (iv) the cost of advisory officers and their establishments employed with Indian State Forces and (v) entertainment of envoys and chiefs. Expenditure of a *special* character, from time to time, is, however, shown under the head "Special Accounts". Political charges in connection with the Heja Accounts are recorded under this head.

No. 53.—ACCOUNT OF CHARGES OF POLITICAL AGENTS and other POLITICAL SERVICES for the year ended 31st March 1930.

	India General.	Baluchistan.	North West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total.
Charges in India.													
Political Agents—													
Pay of Officers	10,06,409	4,99,890	2,65,360	1,16,696	5,71,478	6,617	11,013	3,02,771	...	...	23,536	1,04,109	30,30,421
Pay of Establishments	6,19,964	4,37,138	2,51,702	27,413	7,12,830	2,317	...	1,2	...	...	13,595	45,118	23,65,839
Allowances, Honoraria, etc.	2,54,513	2,13,738	1,23,873	24,752	2,05,470	714	875	1,81,2	...	...	8,607	19,041	10,37,638
Allowances to Tribes . . . . .	...	...	8,26,837	...	...	...	...	13,970	...	...	...	...	8,41,957
Supplies and Services and Contingencies	5,51,041	1,81,248	2,58,488	28,955	2,12,037	1,450	1,009	1,37,623	22,749	9,280	3,073	15,889	14,23,218
Establishment charges payable to other Governments	1,389	...	...	11,600	2,02,366	...	27,302	55,700	...	...	...	...	2,90,877
Grants-in-aid, Donations, Contributions, &c.	8,247	679	1,581	13,319	39,307	...	503	6,673	1,092	1,800	524	13,350	89,673
Less—Contribution for Salaries, Establishments, &c.	7,688	1,440	...	...	2,51,522	...	...	...	...	...	7,353	...	2,67,903
TOTAL	24,30,375	13,33,741	17,29,181	2,24,634	16,92,086	11,098	40,501	7,75,777	1,68,023	1,20,474	89,139	1,08,816	87,60,738
Total Carried over	24,30,375	13,33,741	17,29,181	2,24,634	16,92,086	11,098	40,501	7,75,777	1,68,023	1,20,474	89,139	1,08,816	87,60,738

[illegible]

Ditto converted into Rs. at £1=Rs. 13½

Exchange on ditto

TOTAL CHARGES OF POLITICAL AGENCIES, ETC.

(.) Includes Rs. 47,234 adjusted in India General Books.

F. and FF.—Civil Administration.

29A.—Frontier Watch and Ward.

This major head has been opened from the accounts for 1927-28 to accommodate charges directly connected with the protection of the various frontiers, which include, besides expenditure incurred on various denominations of military police organisations, expenditure on roads declared to be of military importance and charges for hospitals and other buildings required for the administration of the military police forces. Charges connected with the ordinary civil administration of the frontier areas, including expenditure on buildings and communications, are brought to account under the appropriate heads of service concerned. Prior to the year 1927-28, these charges were recorded mostly under the major head "29—Political."

No. 53A.—ACCOUNT of CHARGES in connection with FRONTIER WATCH AND WARD
for the year ended 31st March 1930.

	Baluchistan	North-West Frontier Province.	Burma.	Assam.	Total.
	Rs	Rs	Rs	Rs	Rs
Charges in India.					
Frontier Constabulary and Militia.					
Frontier Constabulary . . . . .	...	22,50,670	54,41,367	16,00,000	92,92,037
South Waziristan Scouts . . . . .	...	19,40,083	...	...	19,40,083
Chitral Scouts . . . . .	...	66,501	...	...	66,501
Charges for Levies	14,18,482	28,31,452	...	...	42,49,934
Kurram Militia . . . . .	...	7,20,583	...	...	7,20,583
Tochi Scouts . . . . .	...	14,47,433	...	...	14,47,433
Zhob Levy Corps	5,850	...	...	...	9,85,856
Mekran Levy Corps	7,829	...	...	...	3,90,629
	41,94,367	92,56,722	54,41,367	16,00,000	1,90,93,056
Buildings and Communications—					
Waziristan—					
Works . . . . .	...	1,41,671	...	...	1,41,671
Establishment . . . . .	...	18,063	...	...	18,063
Tools and Plant . . . . .	...	2,125	...	...	2,125
Other charges—					
Works	6,99,757	48,54,077	6,27,730	2,84,608	59,66,167
Establishment	1,52,828	3,98,632	1,35,922	50,994	7,38,376
Tools and Plant	9,968	98,665	11,234	8,087	1,27,954
Total	8,62,553	50,13,233	7,74,886	3,43,684	69,94,356
Miscellaneous—					
Inspecting Officers, Frontier Corps . . . . .	...	50,878	...	...	50,878
Intelligence Bureau	25,154	46,875	...	...	72,029
Medical Establishment	28,010	1,57,144	30,050	...	2,15,204
Sundry charges	9,960	...	2,95,623	1,08,515	4,14,098
Total	63,124	2,54,397	3,25,673	1,08,515	7,51,709
Total Charges in India	37,20,644	1,46,24,352	65,41,926	20,52,199	2,68,39,121
Charges in England.					
		Secretary of State.	High Commissioner.	Total.	
		£	£	£	
Pay and allowances of Officers on leave from India		1,078	...	1,078	
Leave Salaries and Deputation Pay . . . . .		...	2,431	2,431	
Sterling Overseas Pay . . . . .		...	3,430	3,430	
Study Allowances of an officer, etc. . . . .		...	127	127	
Total Charges in England	£	1,078	5,988	7,066	
Ditto converted into Rs. at £1 = Rs. 19½					94,207
Exchange on ditto					801
TOTAL CHARGES FOR FRONTIER WATCH AND WARD					2,69,34,129

30—Scientific Departments.

The expenses of all the Scientific Survey Departments and of Museums are shown under this head, besides other outlay of a minor character on scientific objects.

The capital expenditure on Hydro-Electric Works in the Punjab which was formerly debited to the head '56 D—Capital Outlay on Hydro-Electric Scheme', is now recorded under the head '58' in 'Section HH.—Civil Works not charged to Revenue'.

No. 54.—ACCOUNT of CHARGES of the SCIENTIFIC

	CENTRAL GOVERNMENT.				PROVINCIAL					
	India General.	Baluchistan	North- West Frontier Province.	TOTAL.	GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
					Reserved.	Trans- ferred.	Reserved.	Trans- ferred.	Reserved.	Trans- ferred.
Charges in India.	R	R	R	R	R	R	R	R	R	R
Survey of India (as per details in Account No. 54 A., page 376)	35,59,810	..	...	35,59,810	...	...	...	...	...	...
Zoological Survey	2,03,150	..	...	2,03,150	...	...	...	...	...	...
Botanical Survey	2,74,008	...	...	2,74,008	...	...	...	...	...	...
Geological Survey	5,58,295	...	...	5,58,295	...	...	...	...	...	...
Exploration of Petroleum, etc . . . . .	...	4,058	...	4,058	...	...	...	...	...	...
Meteorological Department	11,35,318	...	...	11,35,318	...	...	...	...	...	...
Archæological Department	15,90,266	...	...	15,90,266	...	...	...	...	...	...
Mines Department	2,50,889	...	...	2,50,889	...	...	...	...	100	...
Museum	49,150	6,477	4,724	60,351	83,738	...	81,926	...	...	...
Donations to Scientific Societies	4,73,000	...	...	4,73,000	2,250	...	4,100	...	26,500	...
Hydro-Electric Surveys . . . . .	...	...	...	...	2,07,922	...	...	...	...	...
Works	1,28,004	...	..	1,28,004	28,620	...	...	...	...	...
TOTAL CHARGES IN INDIA	82,21,349	10,535	4,724	82,37,108	2,29,542	85,988	...	86,026	26,600	...
					3,15,530			86,026	26,600	
Charges in England.					£	£	£			
<i>Secretary of State.</i>										
Expenses attending the preparation of "Fauna Indica"	2,226	...	...	2,226	...	...	...	...	...	...
Expenses attending the preparation of "Kharosthi Inscriptions"	1,160	...	...	1,160	...	...	...	...	...	...
Contribution towards expenses of the Indian Section of the Imperial Institute	1,200	...	...	1,200	...	...	...	...	...	...
Contingent expenses of the India Museum Collection at Kew	739	...	...	739	...	...	...	...	...	...
Pay of officers on leave from India	909	...	...	909	...	...	...	...	...	...
Expenses in connection with International Geological Congress at Pretoria	611	...	...	611	...	...	...	...	...	...
Miscellaneous expenditure	87	...	...	87	...	...	...	...	...	...
TOTAL	£ 6,932									
<i>High Commissioner.</i>										
Payments to the Trustees of the British Museum for the loan of an officer	222	...	...	222	...	...	...	...	...	...
Expenses for the treatment of textile prints collected during Sir Aurel Stein's third expedition	154	...	...	154	...	...	...	...	...	...
Leave Salaries and Deputation Pay	20,043	...	...	20,043	...	...	...	...	...	...
Starling Overseas Pay	15,578	360	300	15,578	360	300	...	...	...	...
Stores for India	39,139	377	...	39,139	377	...	...	...	...	...
Allowances and Travelling Expenses, etc., of officers on Study Leave and Deputation	1,240	...	...	1,240	...	...	...	...	...	...
Expenses connected with recruitment	125	...	...	125	...	...	...	...	...	...
TOTAL	£ 76,505	737	300							
TOTAL CHARGES IN ENGLAND	£ 83,437	737	300							
	R 11,12,486	R 9,880	R 4,000							
Ditto converted into Rs. at £1 = Rs. 13½										
Exchange on ditto	9,088	90	32							
TOTAL CHARGES OF THE SCIENTIFIC DEPARTMENTS	99,58,632	2,39,462	90,026					86,026	26,600	
					3,29,482			86,026	26,600	

No. 54 A.—DETAILED ACCOUNT of CHARGES under SURVEY of INDIA for the year ended 31st March 1930.

INDIA GENERAL.		R
Controlling and Administrative Staff		1,71,828
Head-Quarters Offices :		
Correspondence and Drawing Branch		4,82,958
Lithographic and Photographic Establishments		3,02,370
Trigonometrical Office Establishment		4,17,836
Bengal Drawing Office		20,236
Bihar and Orissa Drawing Office Establishment		7,997
Mathematical Instrument Factory (including cost of)		4,00,041
Survey Parties :		
Charges of Working Parties		42,78,102
		60,88,968
<i>Deduct</i> —Amount transferred to Irrigation, Navigation	74,346	
" Amounts charged to Provincial Governments and the North-West Frontier Administration on account of Revenue Survey (Account No. 18A, page 114)	46,884	
" " charged to Provincial Governments on account of Forest Survey	2,61,852	
" Cost of Instruments and Maps supplied to other Public Departments	7,97,000	
" Other recoveries for Survey Works	6,99,576	
		24,79,158
TOTAL CHARGES UNDER SURVEY OF INDIA AS IN ACCOUNT No. 54		35,59,810

XXI and 31—Education.**REVENUE.**

The great bulk of the revenue is derived from school and college fees. The revenue, however, is insignificant as compared with the expenditure.

EXPENDITURE.

2. The expenditure recorded under this head is that controlled by the Education Department. Certain classes of education, *e.g.*, medical, industrial, agricultural, are controlled by the respective departments administering those subjects and the expenditure on that account is charged in their budgets.

3. The basis of the division of education into 'University,' 'Secondary,' 'Primary' and 'Special' is the classification of each school or college according to the grade of education which it is primarily intended to impart. Thus, the expenditure on a school which may be classified as 'Secondary' even though it includes

4. The sub-head 'General' includes the expenditure on collegiate education, both arts and science, and expenditure on intermediate colleges which is not under any special head. The term 'Special' includes professional schools and technical schools where such schools are controlled by the Education Department.

5. The expenditure under any one of the four main sub-heads includes both direct and indirect expenditure, the latter consisting of grants-in-aid by Government to private and local fund schools. The term 'General Expenditure' includes expenditure common to all kinds of education, such as Direction and Inspection, and also miscellaneous expenditure.

6. Expenditure on educational buildings constructed by Government is generally debited under the Public Works head '41—Civil Works' and not under this head, except where such buildings are formally assigned to the Education Department for execution of works or for maintenance.

No. 55.—ACCOUNT OF RECEIPTS UNDER EDUCATION for the year ended 31st March 1930.

CENTRAL GOVERNMENT.										PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
India General.	Banachalan Provinces.	North- east Provinces.	Punjab.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Rajal.	Government of United Provinces.	Government of Punjab.	Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Consul- ment of Assam.	Govt. ment of Coorg.	Total.					
A.—UNIVERSITY— Fees from Government Arts Colleges.	Rs. 18,930	..	..	16,980	Rs. 2,70,591	Rs. 2,81,564	Rs. 4,44,480	..	Rs. 3,77,877	..	1,98,089	1,22,987	82,841	..	17,77,029	17,93,969		
Fees from Government Professional Colleges.	..	..	..	..	1,66,520	1,50,143	54,240	82,404	..	..	57,728	..	7,493	..	4,06,537	4,66,557
B.—SECONDARY— Fees from Government Secondary Schools.	32,770	19,689	55,709	1,08,368	1,00,384	2,85,642	5,39,622	6,77,907	8,75,627	4,71,027	3,308	3,18,043	1,94,091	12,016	35,04,468	39,12,836				
C.—PRIMARY— Fees from Government Primary Schools.	693	..	760	1,443	..	6,158	..	3,203	..	..	2,273	886	64	1,103	12,754	14,197		
D.—SPECIAL— Fees and other receipts from Government Special Schools.	15	..	..	15	56,245	23,603	1,13,857	4,761	43,365	823	9,381	373	3,376	..	2,22,819	2,22,884		
E.—GENERAL— Contributions— Income from Endow- ments.	7,300	23,820	40	31,160	..	2,495	8,200	4,187	..	..	19,512	2,010	489	..	80,288	1,11,448		
Miscellaneous payments.	99,632	..	2,827	102,459	2,888	1,76,038	9,846	9,379	5,085	3,25,098	2,159	92,888	20,204	471	2,13,345	2,15,845				
Collection of payments for services rendered.	1,326	..	5,263	6,788	1,61,922	5,10,597	13,388	6,253	63,239	5,915	42,281	42,221	4,788	..	8,11,812	8,15,600				
TOTAL	99,065	43,551	64,089	7,895	8,00,656	16,59,786	14,15,127	10,36,081	16,90,406	8,05,870	3,316	3,13,485	13,485	13,580	89,65,099	91,79,659				
Deduct—Refunds.	166	..	..	..	13,897	694	5,659	2,154	2,220	3,166	442	..	1,469	729	56,473	56,629	
TOTAL RECEIPTS IN INDIA	98,929	43,551	64,089	7,895	7,86,759	16,59,092	14,11,468	10,33,927	16,25,186	8,02,714	10,231	5,85,894	3,12,016	12,961	89,20,396	91,44,080				
RECEIPTS IN ENGLAND.																				
High Commissioner.																				
Recoveries of Over-payments																				
Ditto	converted into Rs. at 21=Rs. 13½	..	..	..	Rs. 1,022	..	Rs. 189	..	Rs. 3,327	..	Rs. 563	..	..	Rs. 613	4,502	5,914
Exchange on ditto	..	..	..	..	11	..	1	..	31	..	..	..	..	6	43	56
TOTAL RECEIPTS UNDER EDUCATION																				
2,15,497																				

For the year ended 31st March 1930.

No. 55A.—ACCOUNT of CHARGES under EDUCATION

	CENTRAL GOVERNMENT.					PROVINCES.					
	India General.	Bihar.	North-West Frontier Province.	Other Provinces.	TOTAL.	GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF PENJAB.	
						Received.	Transferred.	Received.	Transferred.	Received.	Transferred.
	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.
CHARGES IN INDIA.											
A.—University—											
Grants to Universities	1,13,000	...	...	(b) 7,60,000	8,73,000	...	(c) 15,81,001	...	1,22,000	...	(d) 14,70,000
Government Arts Colleges	55,998	...	...	(f) 7,872	61,870	...	11,10,211	...	2,25,000	...	10,85,773
Grants to non-Government Arts Colleges	2,64,417	...	2,04,037	...	4,68,454	...	...	...	1,81,000	...	4,15,400
Government Professional Colleges	2,311	543	63,400	...	...	...	...	...	1,85,077	...	4,16,800
Grants to non-Government Professional Colleges . . . . .	...	...	...	...	...	...	...	...	61,000	...	...
TOTAL	4,33,726	543	2,68,437	7,71,872	12,74,576	...	...	...	10,80,000	...	1,55,000
B.—Secondary—											
Government Intermediate Colleges and Secondary Schools	4,05,453	1,11,365	2,30,077	...	...	...	...	...	1,21,000	...	1,36,000
Direct Grants to non-Government Secondary Schools	3,26,170	6,300	2,65,621	(h) 25,510	6,00,720	...	...	...	...	...	...
Grants to Local Bodies for Secondary Education	73,201	...	...	...	73,201	...	20,710	...	...	...	...
TOTAL	8,04,824	1,17,665	4,95,698	25,510	14,81,444	...	...	...	...	...	...
C.—Primary—											
Government Primary Schools	67,711	85,533	...	...	1,53,244	...	1,44,810	...	...	...	8,172
Direct Grants to non-Government Primary Schools	1,62,058	1,363	5,101	(i) 7,010	1,75,526	...	...	...	...	...	...
Grants to Local Bodies for Primary Education	3,01,841	...	10,01,109	...	13,03,950	...	1,02,070	...	...	...	...
TOTAL	5,31,610	86,896	10,07,210	7,010	16,31,030	...	...	...	...	...	...
D.—Special—											
Government Special schools	37,370	10,205	25,080	...	72,655	...	31,841	...	...	...	...
Direct Grants to non-Government Special Schools	10,714	7,003	...	...	25,411	...	10,473	...	...	...	...
Grants to Local Bodies for Special Education	4,040	...	...	...	4,040	...	...	...	...	...	...
TOTAL	52,124	17,208	25,080	...	1,02,106	...	...	...	...	...	...
E.—General—											
Director . . . . .	...	...	64,610	...	64,610	...	2,00,800	...	1,75,101	...	2,35,550
Inspection	53,093	23,378	32,350	...	2,01,421	...	7,10,000	...	1,75,101	...	1,75,101
Scholarships	40,506	31,432	30,025	...	1,11,963	...	21,000	...	1,75,101	...	1,75,101
Miscellaneous	25,592	4,800	6,000	(*) 771	30,063	...	6,000	...	1,75,101	...	1,75,101
Works	515	5,007	...	...	5,522	...	...	...	1,75,101	...	1,75,101
TOTAL	1,51,006	70,202	2,02,995	771	4,25,291	...	...	...	...	...	...
Charges in connection with Hindu Colleges . . . . .	...	...	...	(a) 25,000	25,000	...	...	...	...	...	...
TOTAL CHARGES IN INDIA—carried over	20,23,907	7,55,203	10,70,911	8,37,180	51,83,440	...	...	...	...	...	...
						(10)				(4)	
						11,05,881	2,50,42,511	8,84,450	1,09,30,001	15,10,000	1,00,00,000
						2,61,08,128		2,06,14,000		1,16,15,000	

(a) Grants to Rajkumar College, Raipur.
 Atchison College, Lahore

Rs.

10,000

15,000

Total 25,000

(b) Represents grants to Benares and Aligarh Universities including special non-recurring grants of Rs. 2,00,000 and Rs. 40,000 to these Universities.

(c) Includes expenditure in Agency tracts.

(d) Do. do. in Angul.

(e) Includes special non-recurring grant of Rs. 1,11,900 to Andhra University for miscellaneous purposes.

(f) Includes special non-recurring grants of (i) Rs. 2,50,000 on account of the Government of Salimulla Muslim Hall at Dacca and (ii) Rs. 57,000 to the Calcutta University to make up the deficit in the receipts from the fee fund and the Law College fees.

No. 55 A.—ACCOUNT of CHARGES under EDUCATION

	CENTRAL GOVERNMENT.	PROVINCIAL							
		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.		GOVERNMENT OF UNITED PROVINCES.	
		Received.	Transferred.	Reserved.	Transferred.	Received.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R	R	R	R
Direct forward	51,83,440	11,55,884	2,50,42,514	6,84,480	1,01,30,201	1,41,0,538	1,20,52,982	10,97,313	1,80,76,866
		2,61,98,428		2,06,14,680		1,43,43,520		2,00,13,470	
Charges in England.									
<i>Secretary of State.</i>	£	£	£	£	£	£	£	£	£
E.—General—									
Law charges in connection with an Appeal from India	...	...	...	...	...	...	23	...	...
Leave salary of Officers in England	...	...	...	...	...	...	...	...	286
Total	£	...	...	...	...	...	23	...	286
<i>High Commissioner.</i>									
A.—University—									
Sterling Overseas Pay	806	...	2,019	...	2,797	...	1,008	...	720
Leave Salaries and Deputation Pay	1,030	...	3,276	...	5,162	...	3,738	...	1,708
Miscellaneous—Study allowances, etc.	...	...	761	...	131	...	188	...	208
B.—Secondary—									
Sterling Overseas Pay	...	...	...	...	...	—24	...	...	360
Leave Salaries and Deputation Pay	274	219	...	...	555	1,034	628	...	206
Miscellaneous—Allowances, Traveling Expenses, Passages, etc.	...	88	...	...	...	...	112	...	...
D.—Special—									
Sterling Overseas Pay	...	...	...	...	300	...	330	...	564
Leave Salaries and Deputation Pay	...	...	...	...	441	508	...	...	456
Miscellaneous—Allowances of an Officer on study leave, etc.	...	...	...	...	...	...	...	...	...
E.—General—									
Sterling Overseas Pay	560	978	1,854	182	722	860	880	175	1,606
Leave Salaries and Deputation Pay	506	...	1,841	...	2,060	...	2,004	742	2,081
Government Scholarships	980	...	2,049	...	592	8	3,100	...	4,155
Expenses connected with recruitment	140	...	133	...	...	16	120	...	...
Miscellaneous—Study allowances, etc.	14	...	336	...	...	...	2	52	78
Stores for India	...	...	3,802	...	...	...	884	...	781
TOTAL £	4,719	680	16,271	182	12,539	1,960	15,780	969	13,888
TOTAL CHARGES IN ENGLAND £	4,719	680	16,271	182	12,529	1,960	15,808	969	14,124
Liko converted into Rs. at 11s. 6d. = 11s. 12d.	R 62,912	R 9,066	R 2,16,943	R 2,425	R 1,67,043	R 26,189	R 3,10,703	R 12,911	R 1,86,328
Exchange on Liko	477	81	1,855	18	1,405	195	1,801	94	1,473
	52,46,829	11,05,081	2,57,61,343	6,86,933	2,00,08,654	14,86,872	1,31,66,288	10,50,218	1,91,86,067
TOTAL CHARGES UNDER EDUCATION		2,64,26,374		2,07,85,887		1,46,02,158		2,02,16,286	

for the year ended 31st March 1930—concluded.

GOVERNMENTS.

[illegible]

(a) Represents expenditure on Suspended Transferred subject, vide foot note(a) on page 70.

(b) Includes mainly

XXII and 32—Medical.**REVENUE.**

The receipts are small and are made up of fees paid by students in medical schools and colleges and recoveries from paying patients in ordinary and mental hospitals. Some amounts are also realised from contributions by the public or by individual benefactors.

EXPENDITURE.

2 The maintenance of Government hospitals and dispensaries, together with the grants paid to private and Local Fund hospitals, is the most costly item of expenditure and is included under the head 'Hospitals and Dispensaries'. Next in importance is the pay of 'Medical Establishment', which includes all superintending and other civil medical officers, medical students not specifically attached to hospitals. Charges of medical officers in hospitals and colleges, mental hospitals, Chemical Examiners, the Medical Officer at Dehra Dun and certain miscellaneous grants on medical accounts are also included. Those made to the Lady Hardinge Medical College and the Countess of Dufferin's Fund) constitute the rest of the expenditure.

3. Charges on account of medical works, the charge is generally shown under '41—Civil Works', except those relating to the construction or maintenance of which has been formally assigned to the Medical Department.

No. 56.—ACCOUNT OF RECEIPTS UNDER MEDICAL DEPARTMENT for the year ended 31st March 1930.

CENTRAL GOVERNMENT.					PROVINCIAL GOVERNMENTS.												TOTAL	
	India, General.	Baluchistan.	North-West Frontier Province.	Other areas.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	TOTAL.			
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R		
Medical School and College fees.	30,179	1,581	..	..	31,760	1,40,755	1,29,400	2,60,973	3,107	1,23,912	6,3	5,973	9,237	8,230	7,65,054	7,65,554
Hospital Receipts.	..	..	..	(a) 6,598	6,598	1,33,707	2,13,319	3,84,082	15,212	95,143	1,80,848	14,325	35,922	2,001	10,70,587	10,77,845
Mental Hospital Receipts.	..	..	..	..	..	37,435	1,39,749	607	18,048	1,29,388	1,20,645	..	..	2,307	5,26,846	5,20,846
Sale of Medicines.	1,196	301	..	..	1,497	6,829	204	181	..	63,271	849	..	..	6	7,929	78,507
Contributions.	11,722	2,110	..	(b) 15	14,847	48,324	8,11,111	3,08,375	1,09,204	8,21,373	12,609	..	..	1,39,269	17,61,704	17,81,561
Income from Endowments.	..	..	..	..	..	39,451	24,688	17,648	1,965	..	..	..	..	..	53,215	83,215
Badium Institute Receipts.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6,389	6,389
Miscellaneous Receipts.	2,50,838	884	..	..	2,51,722	72,754	25,931	1,87,503	32,299	12,094	9,169	..	8,535	1,808	3,81,320	6,41,742
Recoveries of over-payments.	875	90	2	(c) 131	1,101	40,507	32,967	2,40,721	2,697	10,528	8,352	452	8,454	1,048	3,55,401	3,59,502		
Collection of payments for Services rendered.	1,100	36,545	..	..	37,645	2,95,781	38,607	..	..	8,268	42	..	58	1	4,00,967	4,38,651
TOTAL.	3,04,922	96,681	6,744	..	3,08,347	8,64,526	14,56,406	12,46,818	2,42,652	7,48,107	3,33,954	4,978	2,45,125	2,04,766	5,708	54,32,383	57,86,302	
Deduct—Refunds.	22,908	..	33	..	22,941	16,592	13,464	69,645	3,038	21,554	7,067	..	600	2,909	1,33,469	1,56,999	..	
TOTAL RECEIPTS IN INDIA.	2,82,014	96,681	6,744	..	2,95,406	8,47,934	14,42,941	11,76,998	2,39,614	7,26,553	3,26,887	4,978	2,45,065	2,02,857	8,708	52,98,914	56,80,003	
Receipts in England.																		
Recovery in respect of leave salary of an officer.	
Recoveries of over-payments.	393	..	11	196	..	26	667	667	
TOTAL RECEIPTS IN ENGLAND.	393	..	11	196	..	26	667	667	
Ditto converted into Rs. at £1=Rs. 13½.	R	..	R	R	R	R	..	R	R	..	R	15,029	
Exchange on ditto.	6,126	..	146	2,609	..	552	8,593	138	
TOTAL RECEIPTS UNDER MEDICAL.	8,65,400	14,21,941	11,76,998	2,39,614	7,26,553	3,26,887	4,978	2,45,065	2,02,857	8,708	53,08,080	56,45,170	

M. and F. Civil Administration.

(a) Represents receipts appertaining to the Western India States Agency, Bombay.

(b) Represents receipts relating to North-East Frontier Tracts.

No. 56A.—ACCOUNT of CHARGES under MEDICAL

	CENTRAL GOVERNMENT.					PROVINCIAL				
						Trans				
	India, General	Baluchistan	North-West Frontier Province.	Other Areas.	TOTAL	Government of Madras.	Government of Bombay	Government of Bengal.	Government of United Provinces.	
	R	R	R	R	R	R	R	R	R	R
Charges in India										
Medical Establishment	5,35,772	41,660	1,75,930	30,096 ^(a)	7,83,458	10,24,107	6,37,650	7,79,731	13,19,800	
Hospitals and Dispensaries	4,58,984	2,65,799	3,81,367	37,620 ^(b)	11,43,770	10,66,170	32,01,276	24,28,952	11,29,992	
Grants for Medical purposes	7,79,923	..	..	..	7,79,923	..	4,55,998 ^(c)	3,14,168	5,26,023 ⁽ⁿ⁾	
Medical Colleges and Schools	19,577	8,219	59,607	..	..	..	5,18,986	12,17,035	1,55,547	
Mental Hospitals	22,315	4,887	..	..	..	..	5,53,190	7,16,835	3,58,747	
X-Ray Institute	1,21,402	..	..	..	..	..	..	..	..
Radium Institute	..	..	..	..	..	..	..	..	..
Chemical Examiner Works	99,782	198	..	..	..	..	61,126	77,626	58,410	
TOTAL CHARGES IN INDIA	20,34,755	3,15,763	6,16,904	69,116	30,36,538	88,08,598	54,28,615	35,63,350	30,44,337	
Charges in England.					£	£	£	£	£	
<i>Secretary of State.</i>										
Cost of the maintenance of Lunatics at the Cotton Hill Hospital, Stafford					104	..	..	..	..
Pay and allowances, etc., of officers on leave from India and miscellaneous expenditure					1,266	458	..	389	346	
Total					£ 1,370	458	..	389	346	
<i>High Commissioner.</i>										
Contribution to Tropical Diseases Bureau					..	..	..	15	30	
Leave Salaries and Deputation Pay					5,377	12,628	10,031	8,988	7,660	
Sterling Overseas Pay					5,696	4,661	4,167	7,294	4,078	
Stores for India					1,704	16,569	1,141	5,230	40	
Government Scholarships					..	120	50	..	..
Miscellaneous—Study Allowances of officers, Travelling Expenses, etc.					326	3,000	438	696	186	
Expenses connected with recruitment					..	503	..	61	..	
Contribution to Seamen's Hospital Society					..	..	..	..	..
Expenses of a delegate to the International Congress on Psychology					118	..	..	..	..
Total					£ 13,221	37,480	16,817	22,284 ^(j)	11,990	
TOTAL CHARGES IN ENGLAND					£ 14,591	37,948	16,817	22,673	12,336	
					R	R	R	R	R	
Ditto converted into Rs. at £1=Rs. 13½					1,94,654	5,05,977	2,10,900	3,02,304	1,64,473	
Exchange on ditto					1,426	4,082	1,754	2,578	1,373	
TOTAL MEDICAL CHARGES					32,32,615	93,18,607	56,41,163	58,71,232	88,10,183	

(a) Includes Rs. 8,796 on account of contribution to Bombay Medical Council, which is Reserved.

(b) Represents—

(i) Punjab—	Rs.
Grants-in-aid to Ripon Hospital, Simla	7,650
" Walker Hospital, "	6,000
(ii) Expenditure in North-East Frontier Tracts	24,070
	37,620

(c) Includes Rs. 4,600 and Rs. 5,400 on account of contributions to the Burma Medical Council and to the Central Military and Nurses' Council, respectively, which are Reserved.

(d) Includes expenditure in Dargazind and Chittagong Hill Tracts, which is Reserved.

(e) Includes expenditure in Agency Tracts, which is Reserved.

(f) " " Backward Tracts, which is Reserved.

during the year ended 31st March 1930.

GOVERNMENTS.

ferred

Government of Punjab.	Government of Burma	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Shan States Federation.	TOTAL.	TOTAL CENTRAL AND PROVINCIAL.
R	R	R	R	R	R	R	R	R
10,81,918	7,08,004	6,47,463	4,48,259	4,73,548	18,818	44,064	71,80,859	79,64,317
27,41,919	31,82,030	11,86,518	7,97,452	5,68,107	59,792	2,14,920	2,18,77,197	2,30,20,967
(1) 1,53,279	(2) 12,000	(3) 15,000	(4) 18,040	18,040	...	...	15,25,174	23,06,097
5,21,908	1,15,702	4,000	1,88,542	1,88,542	...	...	44,72,702	45,55,105
2,93,724	4,02,114	1,000	90,289	90,289	8,104	...	80,99,425	81,26,637
...	...	...	...	...	...	...	...	1,21,402
...	...	22,4	...	...	...	...	22,288	22,288
80,312	6,430	28,512	4,890	1,082	...	...	4,35,189	4,36,589
...	...	...	...	...	...	...	96,810	1,93,790
48,72,460	4,000	28,80,530	14,80,751	18,04,131	84,709	2,58,984	3,87,09,654	4,17,46,192
£	£	£	£	£	£	£	£	£
...
1,476	...	...	...	190	...	...	2,859	...
1,476	...	...	...	190	...	...	2,859	...
15	15	...	18	...	...	...	93	...
6,257	7,775	8,207	5,895	2,084	469	...	69,484	...
4,014	4,137	4,063	1,244	1,512	360	362	36,472	...
1,292	2,287	186	...	62	...	...	26,703	...
...	...	...	...	...	...	...	170	...
1,128	510	263	106	...	...	...	6,336	...
61	198	1	...	...	...	...	824	...
...	100	...	...	...	...	...	100	...
...
18,807	15,012	12,670	6,763	3,608	829	362	1,40,132	...
14,788	15,012	12,670	6,763	3,798	829	362	1,42,991	...
R	R	R	R	R	R	R	R	R
1,97,111	2,00,168	1,68,980	90,171	60,637	11,048	4,827	19,06,541	21,01,095
1,686	1,619	1,888	741	460	77	39	15,647	17,973
50,71,157	48,82,071	50,00,848	15,21,663	18,55,228	95,884	2,68,850	4,06,81,842	4,38,64,360

- (g) Includes expenditure in Angul, which is Reserved.
 (h) Represents share payable by the Central Government on account of the special allowance to the Chemical Examiner to the Government of Bombay for testing of customs samples.
 (i) Represents medical expenditure in North-East Frontier Tracts.
 (j) Of this Rs. 2961 is Reserved.
 (k) Includes expenditure on Suspended Transferred subject, vide footnote (g) on page 70.
 (l) Includes Rs. 10,000 on account of grant to the Punjab State Medical Faculty, which is Reserved.
 (m) Includes Rs. 2,000 on account of contribution to Bihar and Orissa Medical Council, and the State Medical Faculty.
 (n) Includes Rs. 3,900 and Rs. 16,070 on account of grants to the Medical Council and Board of examinations, and the State Medical Faculty, respectively, which are Reserved.

F. and FF.—Civil Administration.

XXIII and 33—Public Health.**REVENUE.**

Sale proceeds of sera and vaccines form the most important item of receipts under this head.

EXPENDITURE CHARGED TO REVENUE.

2. 'Grants for Public Health Purposes' is the heaviest item of expenditure under this head. These include contributions to Local Bodies for the employment of health officers and for the development of sanitation (water-supply and drainage schemes and the like), and grants to special health organisations, such as the Indian Research and Public Health funds. Expenses of combating epidemic diseases like malaria, and cholera and in connection with bacteriological laboratories, Pasteur Institutes, together with the cost of supervising and sanitary works controlled and executed by the Sanitary Authorities, make up the great bulk of the remaining expenditure.

EXPENDITURE NOT CHARGED TO REVENUE.**56 A.—Capital outlay on Improvements in Public Health.**

This head records the expenditure of a capital nature financed from borrowed funds in connection with projects of public health improvement.

No. 57.—ACCOUNT OF RECEIPTS UNDER PUBLIC HEALTH during the year ended 31st March 1930.

CENTRAL GOVERNMENT.										PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
India General	Baluchistan, Frontier Provinces	North-West Frontier Provinces	Madras.	Bombay	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab	BENGALEE			Government of Central Provinces and Berar	Government of Assam.	Total	R			
											Government of Bihar	Government of Orissa	Government of Sikkim							
Sale proceeds of Salt and Vauaines, etc.	3,02,517	...	...	...	3,02,517	41,597	3,89,992	16,398	58,452	1,11,955	476	20	25,207	62,862	83,106	8,63,158	R
Contributions	7,500	...	...	...	7,500	...	2,02,783	24,699	1,00,523	...	...	...	...	1,238	6,262	3,35,500	R
Income from Endowment	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,790	1,790	R
Miscellaneous	7,688	...	1,609	924	67,941	13,018	6,48,866	1,12,602	1,88,067	3,789	...	...	...	2,880	7,886	9,68,063	R
Recoveries of over-payments	211	62	104	...	367	1,99,601	17,546	85,054	...	83,037	...	...	...	847	403	3,36,681	R
Collection of payments for services rendered.	...	...	...	308	308	68,876	18,176	...	33,438	18,128	58,731	42,467	...	...	2,39,815	2,40,123	R
Deduct—Refunds	3,18,266	52	1,713	1,232	3,79,033	2,63,032	11,76,862	1,88,763	3,76,080	2,16,862	2,36,336	74,796	67,531	1,01,537	27,02,465	30,81,399	R			
	4,932	...	102	...	5,034	3,454	2,494	7,194	14,798	5,391	155	1,860	38	4,243	33,047	44,087	R			
TOTAL RECEIPTS IN INDIA	3,13,834	52	1,611	1,232	3,73,999	2,59,638	11,74,368	1,81,629	3,61,282	2,11,531	2,36,336	73,416	67,793	97,294	26,63,819	30,87,818	R			
RECEIPTS IN ENGLAND.																				
Secretary of State.																				
Write back of charge in 1926-29 in respect of leave salary of an officer																				
High Commissioner.																				
Recoveries of over payments																				
Total receipts in England																				
Ditto	Converted into Rs. at 41/-=Rs. 13 1/2																			
Exchange on ditto.	...																			
TOTAL RECEIPTS UNDER PUBLIC HEALTH																				

(a) Quants of Rs. 704 and Rs. 57,068 respectively, respectively, receipts in Western India States Agency and recoveries from the Port Trusts amounted on account of Port Health Establishments at Bombay, Karachi and Aden

No. 57A. -- ACCOUNT of CHARGES of the PUBLIC

	CENTRAL GOVERNMENT					PROVINCIAL		
	India General.	Baluchis- tan.	North- West Frontier Pro- vince	Other Areas	Total.	Trans		
						Government of Madras.	Government of Bombay.	Government of Bengal
Charges in India.	R	R	R	R (g)	R	R	R	R
Public Health Establishment	2,05,848	12,431	40,000	4,552	2,67,930	11,35,711	9,01,789	7,27,507
Grants for Public Health purposes	11,17,256	5,000	30,250	(1)	11,51,506	13,44,592	9,97,010	24,11,309
Expenses in connection with epidemic diseases	1,04,962	...	25,061	(1)	1,30,023	1,70,571	2,82,440	2,40,315
Bacteriological Laboratories	2,13,778	...	...	...	2,13,778	3,06,775	3,35,680	1,00,571
Pasteur Institutes . . . . .	...	...	...	...	...	83,612	31,745	61,958
Works	3,117	...	...	...	3,117	12,563	3,60,003	14,568
TOTAL CHARGES IN INDIA	16,75,861	17,551	95,311	4,552	1,68,314	30,13,827	29,08,883	35,16,152
Charges in England.					£	£	£	£
<i>Secretary of State.</i>								
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board					125	...	...	...
Contribution towards International Bureau of Public Health for 1928-29					1,200	...	...	...
Expenses at Jeddah in connection with the Indian pilgrimage					2,490	...	...	...
Miscellaneous Expenditure					223	...	...	...
TOTAL					£ 4,038	...	...	...
<i>High Commissioner.</i>								
Contribution to the Tropical Diseases Bureau . . . . .					...	...	...	8
Leave Salaries and Deputation pay					4,669	5,028	5,274	1,630
Miscellaneous—Travelling Expenses, Study Allowances of officers, and expenses of delegates to various Conferences					172	404	18	62
Stores for India					26	1,636	67	1,278
Sterling Overseas Pay					1,836	108	2,037	628
Expenses connected with recruitment . . . . .					...	...	22	...
TOTAL					£ 6,708	7,266	5,418	3,606
TOTAL CHARGES IN ENGLAND					£ 10,741	7,266	5,418	3,606
					R	R	R	R
Ditto converted into Rs. at £ 1 = Rs. 18½					1,43,221	96,884	72,246	48,076
Exchange on ditto					1,189	788	585	419
TOTAL PUBLIC HEALTH CHARGES					21,00,751	31,11,409	29,81,714	35,93,647

(a) Includes expenditure in Darjeeling and Obidigang Hill Tracts, which is Reserved.

(b) " " Agency Tracts, which is Reserved.

(c) " " Backward Tracts " "

(d) " " Angul and also Rs. 1,23,378 on account of expenditure on Sanitary Works classified as Reserved.

(e) Represents charges for maintenance of water supply at Passighat and Kube in the North-East Frontier tracts.

No. 57B.—ACCOUNT of EXPENDITURE ON IMPROVEMENT OF PUBLIC HEALTH NOT CHARGED to REVENUE during and to end of the year 1929-30.

	PROVINCIAL—TRANSFERRED.	
	Expenditure during the year	Expenditure to end of the year.
GOVERNMENT OF BOMBAY.		
Payment towards the Cost of Military Buildings at Quetta in connection with the Scheme for the Development of Karachi	R	R
		8,76,265
Expenditure in connection with Karal Water Works		81,144
Expenditure in connection with Poona Town Planning Scheme		77,586
Poona Drainage Scheme	3,91,136	19,13,318
Improvement of distribution system of the Poona Cantonment	2,05,211	8,96,611
	3,96,347	38,44,924
GOVERNMENT OF UNITED PROVINCES.		
Ghaziuddin Haidar Canal Sewage Scheme	67,298	5,52,221
TOTAL CAPITAL EXPENDITURE NOT CHARGED TO REVENUE	6,63,645	43,97,145

XXIV and 34.—Agriculture.**GENERAL.**

Receipts and charges pertaining to the Civil Veterinary Department are included under this head.

REVENUE.

2 Agricultural receipts are derived mainly from the experimental farms established by Government and from botanical and other public gardens. Receipts on account of the sale of the anti-rinderpest serum issued from the Imperial Bacteriological Laboratory at Muktesar, together with those derived from the Hissar Cattle Farm in the Punjab, constitute the bulk of the veterinary receipts. Agricultural and veterinary education, which also is dealt with under this head, contributes a small income in the shape of fees.

EXPENDITURE CHARGED TO REVENUE

Under 'Agriculture' and 'Veterinary' the Agricultural Department maintains the various agricultural experiments conducted by experts, experimental and model farms established by Government for the edification of the agriculturist, agricultural extension, and certain other miscellaneous charges. Charges connected with the development of co-operative credit among agriculturists are dealt with under a separate minor head. Veterinary charges include besides the cost of the Civil Veterinary Department and veterinary education, the charges on account of the maintenance of veterinary hospitals and dispensaries and of breeding operations.

3 Accounts of a commercial nature are maintained for certain concerns controlled by the Agricultural Department and annual trading and profit and loss accounts and balance sheets appear in the Appendix to the Appropriation Accounts of the Central Government (Civil) containing accounts and reviews of Government commercial concerns.

EXPENDITURE NOT CHARGED TO REVENUE.**56 B.—Capital outlay on Agricultural Improvements.**

This head records the expenditure of a capital nature financed from borrowed funds in connection with projects of agricultural improvement.

No. 58.—ACCOUNT OF RECEIPTS under AGRICULTURE during the year ended 31st March 1930.

	CENTRAL GOVERNMENT.			PROVINCIAL GOVERNMENTS										Total.	Total.	Total.
	India General.	Baluchistan.	North-West Frontier Province.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Birma		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Total.	Total.
										Government of Burma.	Shan States and Federated.					
Agricultural Receipts, including receipts on account of Experimental Cultivation	5,92,078	14,800	27,143	6,34,021	2,64,225	2,94,834	1,78,703	4,95,801	9,85,869	1,27,701	1,884	1,24,147	3,75,508	97,142	56	24,80,108
Veterinary Receipts	16,09,529	10	..	16,09,539	32,998	8,299	1,49,384	1,33,468	2,27,562	685	1,568	15,602	2,356	3,479	28	5,00,899
Co-operative Credit	..	..	..	..	6,942	45,301	3,09,756	33,682	180	..	..	20	156	8,798	..	4,04,705
Recoveries of over Payments	11,296	880	..	12,185	11,977	8,850	5,297	1,2,616	18,114	3,380	32	21,004	5,422	165	..	85,807
Collection of payments for services rendered	..	..	4,671	4,671	..	8,950	..	..	..	..	..	1,100	..	..	..	1,18,257
TOTAL	25,18,502	15,706	31,814	25,66,022	8,16,142	8,56,274	6,18,280	6,75,587	12,24,735	1,81,726	3,182	8,57,801	1,40,322	1,40,322	..	63,89,998
Debit—Refunds	8,043	..	..	8,044	1,801	1,689	9,916	9,884	3,059	4,700	..	7,878	29	..	..	85,570
TOTAL RECEIPTS IN INDIA	25,10,458	15,706	31,814	25,57,978	3,14,941	3,24,455	5,08,404	6,71,803	12,23,576	1,27,026	3,182	8,79,981	1,40,293	84	..	63,54,425
Receipts in England.																
High Commissioners.																
Recoveries of over Payments	..	..	..	..	..	..	..	..	54	..	..	..	..	..	..	51
Fines and Penalties recovered from contractors	..	..	..	..	..	..	..	..	50	..	..	..	..	..	..	50
Total receipts in England	..	..	..	..	..	..	..	..	104	..	..	..	..	..	..	104
Ditto converted into Rs. at 21—Rs. 13½	..	..	..	..	..	..	..	..	1,356	..	..	..	..	..	..	1,356
Exchange on ditto	..	..	..	..	..	..	..	..	6	..	..	..	..	..	..	6
TOTAL RECEIPTS UNDER AGRICULTURE	25,57,978	15,706	31,814	25,66,022	3,14,941	3,24,455	5,08,404	6,71,803	12,25,038	1,27,026	3,182	2,75,285	1,40,293	84	..	63,55,820

Charges in England—

Secretary of State—

Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome . . .

Miscellaneous expenditure

Total £

High Commissioner—

Contribution to the Tropical Diseases Bureau

Leave Salaries and Deputation Pay

Sterling Overseas Pay

Stores for India

Government School

Miscellaneous—Travelling Expenses, etc.

Expenses connected with recruitment.

Total £.

TOTAL CHARGES IN ENGLAND £.

Ditto converted into Rs. at £1 = Rs. 13½

Exchange on ditto

TOTAL CHARGES UNDER AGRICULTURE

F, and FF.—Civil Administration.

No. 58 B—ACCOUNT of CAPITAL EXPENDITURE on AGRICULTURAL IMPROVEMENTS NOT CHARGED to REVENUE during and to end of the year 1929-30.

	PROVINCIAL—TRANSFERRED.	
	Government of Bombay.	Government of United Provinces.
	R	R
Works . . . . .	...	—6
Establishment . . . . .	..	—1
Tools and Plant . . . . .	...	...
Total Expenditure not charged to Revenue during the year		—7
Total Expenditure not charged to Revenue to end of the year	(b) 94,776	(a) 4,04,328

(a) Relates to capital expenditure in connection with extension of the Agriculture College, Pooná. The minus figure during 1929-30 is due to transfer of Rs. 92 from this head to "to Civil works".

(b) Represents expenditure incurred in 1923-24 on account of cost of acquisition of land for the Agricultural College, Pooná.

XXV and 35—Industries.

Besides the regular industries conducted by Government, transactions connected with cinchona plantations, manufacture of drugs and industrial education are shown under this head. In Madras and the Punjab the Schools of Arts have come under the Industries Department.

EXPENDITURE NOT CHARGED TO REVENUE.**56 C.—Capital outlay on Industrial Development.**

This capital major head was opened in the accounts for 1923-24 for the exhibition of capital outlay on certain Industrial Development Schemes undertaken by Provincial Governments.

No. 59.—ACCOUNT of RECEIPTS under INDUSTRIES for the year ended 31st March 1930.

	CENTRAL GOVERNMENT.		PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.	
	India General.	R	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of the United Provinces.	Government of the Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Total.		
Receipts from Industrial Operations, etc.,	R	5,542	1,10,876	4,189	59,400	1,84,001	49,537	8,950	2,75,714	30,112	4,801	7 27 220	R	7,33,862
Chinchona Plantations . . . . .	...	...	...	...	8,14,887	...	...	...	...	...	...	6,14,887	...	6,14,887
Essees . . . . .	...	...	5,37,727	...	...	...	30 204	...	961	...	...	6,08,892	...	6 08 892
Indian Schools of Mines	29,515	...	...	...	460	...	...	...	...	...	...	460	...	29,975
Recoveries of over Payments	5	4,195	118	1,087	1,575	77	...	...	26,697	...	8	34,384	...	34 389
Profits from Government Commercial Undertakings . . . . .	...	35,405	...	...	...	...	...	...	...	...	...	35,405	...	35,405
Recoveries of Investments in Government Commercial Undertakings . . . . .	...	58,950	...	...	...	...	...	...	...	...	...	58 950	...	58 950
Recoveries of indirect charges from Government Commercial Undertakings . . . . .	...	34,895	...	...	...	...	...	...	...	...	...	34,895	...	34,895
Collection of payments for services rendered . . . . .	...	...	...	...	...	...	...	...	10,069	...	...	10 069	...	10,069
Total	38,062	8,02,043	4,207	6,75,834	1,55,036	1,04,868	8,730	3,13,441	3,114	4,304	21 20 012	21,05,074	...	21,05,074
Indirect—Returns	10	15,024	...	1,070	659	56	...	...	47	...	...	17 759	...	17 759
TOTAL RECEIPTS UNDER INDUSTRIES	38,062	7 87 124	4,207	6,74 764	1,55,695	1,04,924	8 730	3,13 488	3 114	4 304	21 11 263	21,47,815	...	21,47,815

No. 59A.—ACCOUNT of CHARGES under INDUSTRIES

	CENTRAL GOVERN- MENT.	PROVINCIAL						
		India, General.	GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
			Received.	Transferred.	Received.	Transferred.	Received.	Transferred.
Charges in India.	R	R	R	R	R	R	R	
Industries—								
Direction . . . . .	..	...	1,52,014	..	41,516	...	1,73,810
Superintendence . . . . .	...	..	4,29,104	..	12,933	...	...
Industrial Education	22,087	...	7,21,140	...	16,024	(a) 6,000	5,44,140	
Industrial Development . . . . .	...	...	72,189	...	2,150	...	91,850
Miscellaneous	175	...	350	...	...	...	...
Bounties to Steel Industries . . . . .	...	...	...	...	...	...	...
Total	30,262	...	17,81,327	...	983	6,000	8,09,400	
Cinchona Plantations . . . . .	...	480	...	...	...	3,73,685	...
Fisheries . . . . .	...	553	7,80,405	...	87	...	...
Loss on Government Commercial Undertakings . . . . .	...	...	5,621	...	...	...	...
Investments in Government Commercial Under takings . . . . .	...	...	(d) —3,736	...	...	...	...
Electrical Adviser and establishment . . . . .	...	...	...	...	...	43,444	...
Indian School of Mines	2,06,774	...	...	...	...	...	...
Interest on Capital . . . . .	...	...	...	...	...	...	...
Works . . . . .	...	...	...	...	...	...	...
TOTAL CHARGES IN INDIA	2,37,086	1,033	25,68,020	...	1,06,020	4,23,129	5,09,400	
			25,64,653		1,06,020	12,32,529		
Charges in England.	£		£		£	£	£	
High Commissioner.								
Expenses in connection with British Industries Fair.	...	...	...	...	...	...	...
Expenses connected with recruitment . . . . .	...	...	47	...	...	...	...
Leave Salaries and Deputation pay	1,804	...	300	...	...	2,107	...
Miscellaneous—Study allowances, travelling expenses of officers, etc.	31	...	79	...	...	268	...
Stores for India . . . . .	...	...	7,832	...	...	2,145	273
Government Scholarships	1,196	...	2,852	...	248	...	2,025	
Sterling Overseas Pay	799	...	...	...	...	810	160
TOTAL CHARGES IN ENGLAND	£ 3,380	...	11,110	...	248	5,380	2,461	
Ditto converted into Rs. at £1=Rs. 13½	44,399	...	1,48,140	...	3,807	71,059	32,820	
Exchange on ditto	387	...	1,148	...	24	554	238	
TOTAL CHARGES UNDER INDUSTRIES		1,033	27,12,908	...	1,09,361	4,94,742	8,42,458	
	2,81,772		27,13,941		1,09,361	12,37,200		

(a) Represents expenditure in Darjeeling and Chittagong Hill Tracts.

(b) Represents expenditure in Angul.

(c) Includes Rs. 25,913 on account of Reformatory Schools.

(d) Represents recovery of capital investment taken in reduction of expenditure under this head.

during the year ended 31st March 1930.

GOVERNMENTS.

GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB		GOVERNMENT OF BURMA		GOVERNMENT OF BIHAR AND ORISSA		GOVERNMENT OF CENTRAL PROVINCES AND BHAR		GOVERNMENT OF ASSAM		TOTAL.	TOTAL CENTRAL AND PROVINCIAL.
Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	R.	R.
R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.
...	1,69,614	..	79,266	..	...	...	1,10,585	14,016	26,858	...	16,694	7,87,748	7,87,748
..	..	..	33,244	...	...	...	...	...	...	...	...	4,75,281	4,75,281
..	12,06,688 ^(a)	..	7,99,205	(c) 1,615	3,35,180	(b) 8,065	5,50,911	(c) 71,037	1,18,089	..	1,57,348	45,68,507	45,90,594
...	...	...	13,295	..	...	..	3,000	26,554	49,060	...	19,035	6,40,942	6,40,942
...	...	...	..	..	..	..	..	..	..	...	..	4,15,043	4,28,218
...
...	13,76,297	...	...	1,615	3,48,273	8,065	10,26,865	1,11,607	1,93,992	...	1,93,077	68,87,521	69,17,788
...	...	...	...	...	...	...	...	...	...	...	...	3,74,165	3,74,165
...	...	...	68,726	...	...	...	11,429	...	...	...	...	8,61,210	8,61,210
...	...	...	4,14,261	...	...	...	...	...	...	...	...	4,19,885	4,19,885
...	...	...	...	...	...	...	...	...	..	...	...	-3,736	-3,736
...	...	...	...	...	...	...	...	...	...	...	...	43,444	43,444
...	...	...	...	...	...	...	...	...	...	...	...	...	2,06,774
...	...	...	7,109	...	...	...	...	...	...	...	...	7,109	7,109
...	35,428	...	...	...	...	...	...	...	5,225	...	21,290	61,943	61,943
...	14,11,726	...	14,15,176	1,615	3,48,273	8,065	10,38,294	1,11,607	1,99,217	...	2,14,867	...	...
14,11,725	...	14,15,176	...	3,48,888	...	10,46,359	...	3,10,824	...	2,14,367	...	86,51,541	88,63,577
...	£	...	£	...	£	...	£	£	£	...
...	...	...	...	...	...	...	89	...	...	...	...	89	...
...	134	...	...	...	243	...	113	...	...	...	...	597	...
...	847	...	622	...	218	...	1,185	...	...	...	...	5,279	...
...	202	...	326	...	117	...	...	...	...	...	...	992	...
...	...	...	192	...	...	...	46	...	...	...	...	10,488	...
...	1,691	...	705	...	...	...	2,728	...	...	...	821	10,573	...
...	...	...	261	...	390	...	443	...	...	...	...	2,084	...
...	2,874	...	2,106	...	938	...	4,804	...	...	...	321	29,992	...
...	R	...	R	...	R	...	R	...	...	...	R	R	...
...	38,324	...	28,080	...	12,504	...	61,385	...	...	...	4,278	3,99,892	4,44,291
...	288	...	253	...	101	...	509	...	...	...	29	3,144	3,481
...	14,50,827	...	14,43,509	1,615	3,60,878	8,065	11,00,188	(f) 1,11,607	1,99,217	...	2,18,669	...	...
14,50,827	...	14,43,509	...	3,62,498	...	11,08,253	...	3,10,824	...	2,18,669	...	90,54,577	93,96,349

(a) Represents expenditure in Backward Tracts.

(f) Includes expenditure on Suspended Transferred Subject, vide footnote (a) on page 70.

F. and FF.—Civil Administration.

No. 59B.—ACCOUNT of CAPITAL EXPENDITURE on INDUSTRIAL DEVELOPMENT NOT CHARGED to REVENUE during and to end of the year 1929-30.

	GOVERNMENT OF MADRAS.		GOVERNMENT OF PUNJAB.	OF UNITED PROVINCES.
	Reserved.	Transferred.	Transferred.	Transferred.
Investments in Government Commercial Undertakings —	R	R	R	R
Cinchona Plantation	2,14,051	...	...	...
Madura Industrial Institute . . .	...	6,115	...	...
Kerala Soap Institute . . . .	...	61	...	...
Industrial Engineering Workshops .	...	3,763	...	...
Chaliyam Cannery . . . .	...	...	...	...
Ink Factory . . . .	...	388	...	...
Model Tannery . . . .	...	...	...	...
Model Dyeing School and Factory .	...	...	...	...
Investment in Punjab Sugar Corporation . . . .	...	...	25,000	...
Demonstration Weaving Factory, Shahdara . . . .	...	...	61,930	...
Total Expenditure during 1929-30 .	2,14,051	3,251	86,930	...
Deduct—Amount financed from Revenue .	...	...	86,930	...
Net—Expenditure not charged to Revenue during 1929-30	2,14,051	3,251	...	...
Total Expenditure to end of 1929-30 .	(e) 21,21,111	(e) 9,60,040	(c) 14,97,016	(a) 1,68,678

(a) Represents capital outlay on the Wood Working Institute, Bareilly, which was transferred to this head from "52A—Capital Outlay on Forests" in 1926-27.

(c) Represents adjustment on account of withdrawal of capital during 1929-30.

(c) Represents capital at credit of Government on the books of the concerns on 31st March 1930.

36-Aviation.

Charges in connection with *Civil* aviation appear under this head. Military aviation is dealt with under 'Army'. Expenditure on buildings, aerodromes, landing grounds and other works connected with civil aviation in India, of which the administrative control has been transferred from the Public Works Department to the Director of Civil Aviation in India is being recorded under this head from 1929-30.

The Indian State Air Service (Karachi-Delhi Section) is a government service. The Director of Civil Aviation deals with all matters arising out of the actual operations connected with the flying of the aircraft chartered from Imperial Airways for the performance of service between Delhi and Karachi. The commercial management of the Service in relation to the carriage of passengers and their luggage, mails and freight, has been undertaken by the Indian Posts and Telegraphs Department as a purely temporary and provisional arrangement. The receipts and charges in connection with the service are credited and debited to 'XXVI—Miscellaneous' and '36—Aviation', respectively, but air mail fees recovered from the public are credited as revenue of the Posts and Telegraphs Department, which affords a credit to the Civil Aviation Department at the rate of Rs. 4 per lb. of mails carried by the Service.

No. 60.—ACCOUNT of CHARGES on CIVIL AVIATION during the year ended 31st March 1930.

		India Rs. and P.	
Charges in India.		R	
Direction —			
Pay of Officers		55,274	
Pay of Establishment		38,310	
Allowances, Honoraria, etc.		21,070	
Supplies and Services		64,109	
Contingencies		8,615	
Grants-in-aid, etc.		1,87,408	
Works		1,01,300	
Total Charges in India		17,63,808	
Charges in England.			
	Secretary of State.	High Commis- sioner.	Total
Payment to Air Ministry in connection with the electrification scheme of the Civil Aerodrome at Karachi	£ 3,152	£ ...	£ 3,152
Contribution to the International Commission for Air Navigation, 1929	120	...	120
Leave salaries and Deputation Pay . . . . .	...	195	195
Expenses connected with recruitment . . . . .	...	70	70
Government Scholarship . . . . .	...	4,346	4,346
Payment to Air Ministry in respect of Road repairs, Karachi Airship Base	15	...	15
Stores for India . . . . .	...	66	66
Payment to Imperial Airways, Ltd., for Karachi—Delhi Air Service . . . . .	...	8,025	8,025
Miscellaneous expenditure	58	12	70
Total Charges in England	3,354	13,614	16,968
Ditto converted into Rs. at £1=Rs. 13½			2,26,240
Exchange on ditto			1,679
TOTAL CHARGES UNDER CIVIL AVIATION			19,01,712

XXVI A and 37.—Indian Stores Department.

The Indian Stores Department was constituted with a view to effecting economical purchases of stores in India on behalf of all Departments of the Central Government and Local Administrations, as well as of such Provincial Governments, Company-worked Railways, Port Trusts, Corporations and Municipalities and similar *quasi*-public bodies and Indian States as might desire to avail themselves of its services. It also undertakes the inspection of stores purchased by various Departments of Government and Railways direct. It holds no stocks of stores of any kind. On receipt of an indent, supply is arranged either by placing separate orders for the stores with firms in India or by combining the demand with others for compliance under a 'running' or 'rate' contract. The Department levies a charge of 1 per cent. for purchase and 1 per cent. for inspection or 2 per cent. in all on the total cost of orders placed through its agency. The receipts and charges of the Department were formerly recorded under minor heads subordinate to the major heads 'XXVI' and '37—Miscellaneous Departments.' Owing to the rapid expansion of the Department and the magnitude of its transactions, separate major heads were opened, with effect from the account year 1926-27, to record these transactions.

No. 60A.—ACCOUNT of RECEIPTS of the INDIAN STORES DEPARTMENT for the year ended
31st March 1930.

	R
Departmental charges recovered from Indenting Departments on account of Purchase of Stores	3,75,116
Departmental charges recovered from Indenting Departments on account of Inspection of Stores.	3,01,208
Inspection fees recovered by Inspection Circles	1,38,110
Testing fees recovered by the Government Test Houses	1,11,118
Testing and Inspection fees recovered by the Metallurgical Inspector, Jamshedpur	3,16,791
Other Miscellaneous Receipts	50,870
	15,94,106
Deduct—Refunds	374
TOTAL RECEIPTS	15,93,732

60 B.—ACCOUNT of CHARGES of THE INDIAN STORES DEPARTMENT for the year ended
31st March 1930.

Charges in India.		R
Head-Quarters Establishment—		
Pay of Officers		2,86,661
Pay of Establishment		2,81,838
Allowances, Honoraria, etc.		84,775
Supplies and Services		30,525
Contingencies		39,057
Grants-in-aid, etc.		600
	TOTAL	6,72,956
Purchase Circles—		
Pay of Officers		72,043
Pay of Establishment		74,632
Allowances, Honoraria, etc.		19,257
Supplies and Services		14
Contingencies		16,918
	TOTAL	1,82,864
Inspection Circles—		
Pay of Officers		2,30,224
Pay of Establishment		1,79,498
Allowances, Honoraria, etc.		76,537
Supplies and Services		1,12,180
Contingencies		31,792
	TOTAL	6,30,231
Government Test House—		
Pay of Officers		63,956
Pay of Establishment		1,11,920
Allowances, Honoraria, etc.		9,330
Supplies and Services		38,338
Contingencies		16,472
	TOTAL	2,40,022
Metallurgical Inspectorate—		
Pay of Officers		98,399
Pay of Establishment		53,745
Allowances, Honoraria, etc.		14,312
Supplies and Services		12,240
Contingencies		6,071
	TOTAL	1,84,767
Works		78,807
Total Charges in India		19,89,047
Charges in England.		
<i>High Commissioner.</i>		£
Leave Salaries and Deputation Pay		3,685
Allowance and Travelling Expenses of an Officer on Study Leave		566
Steering Overseas Pay		135
Expenses connected with recruitment		120
Stores for India		438
Travelling Expenses, etc., of an officer visiting works during leave		50
	Total Charges in England	4,987
Ditto converted into Rs. at £ 1=Rs. 13½		66,407
Exchange on ditto		567
TOTAL CHARGES OF THE INDIAN STORES DEPARTMENT		20,56,711

F. and FF.—Civil Administration.

XXVI and 37.—Miscellaneous Departments.

Under this head is shown the residue of the departments constituting the Civil Administration of the country. The various items classified under the four groups "Labour and Emigration", "Inspections and Tests", "Statistics" and "Miscellaneous," are enumerated in Account No 613. The charges on account of the Decennial Census are classified under a separate minor head "Census" under the group "Statistics".

No. 61A.—ACCOUNT of CHARGES of MISCELLANEOUS

	CENTRAL GOVERNMENT					PROVINCIAL					
	India General	Baluchistan	North-West Frontier Province	Other Areas	TOTAL	GOVERNMENT OF MADRAS		GOVERNMENT OF BOMBAY		GOVERNMENT OF BHARAT	
						Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
Charges in India.	R	R	R	R	R	R	R	R	R	R	R
Labour and Emigration—											
Emigration	1,77,232		0-8	1,05,579	(a) 2,82,811	8,189		1,01,111		1,72,342	
Inspector of Factories . . .	3,200				6,647	8,341	20,37,640	1,01,034			
Labour	6,742										
Total	1,87,060		983	1,05,579	2,94,612	31,91,081		3,30,947		1,72,342	
Inspection and Tests—											
Explosives	80,207				80,207			1,01,504			
Inspection of Steam Boilers . .	3,788	20,365			24,153	70,136					
Electrical Inspection	2,018				2,018	50,307					
Inspector of Motor Vehicles . .	...				...	
Total	86,008	20,365			1,18,373	1,24,913		1,01,504			
Statistics—											
Census	21,288				21,288						
General and Statistical Memoirs .											
Provincial Statistics											
Bureau of Commercial Intelligence including Statistics	3,11,140			(d) 7,167	3,20,512						
Total	3,24,437			7,167	3,47,055	8,013	24,300				
Miscellaneous—											
Preservation and Translation of Ancient Manuscripts	54,804	1,365	481	(b) 1,770	58,000	19,343	2,00,010	18,70	20,112	4,150	12,017
Examinations	86,711				86,711						
Imperial Library	00,455				00,455						
Controller of Patents and Designs .											
Charges connected with British Empire exhibition											
Actuary to the Government of India	33,187				33,187						
Indian War Memorial	6,068				6,068						
Registrar of Joint Stock Companies	1,445		60	(c) 1,20,300	1,30,805			3,513		33,870	
Miscellaneous	—788				—788			6,401			
Commissioner of Labour				(e) 501	501	14,008					
Works											
Broadcasting	3,34,408				3,34,408						
Total	5,86,188	1,365	541	1,21,067	6,90,731	34,291	2,06,010	20,154	22,412	66,451	
TOTAL CHARGES IN INDIA	11,80,083	21,720	2,369	2,44,020	14,40,401	22,65,528	3,25,249	4,28,735	22,467	2,40,406	181
						26,11,008		4,52,402		2,40,406	

Charges in England.

Secretary of State.

Expenditure of the India Office Library 2,232
 Expenditure of the Record Department of the India Office 605
 Grant in aid of the publication of the "Encyclopaedia of Islam" 320
 Grant to the Royal Asiatic Society 815

Total £

£	£	£	£	£	£
2,232					
605					
320					
815					
Total	£	3,772			

High Commissioner.

Expenses connected with recruitment 4,892
 Leave Salaries and Deputation Pay 909
 Starting Overseas Pay 10
 Stores for India 10
 Miscellaneous—Travelling Expenses, Allowances of Officers on Deputation, etc

Total £

£	£	£	£	£	£
4,892	883		98		
909	1,193		386	1	1,480
10					2,000
Total	£	3,741	1,877	401	3,892

TOTAL CHARGES IN ENGLAND £

£	£	£	£	£	£
7,113	1,870		401	1	3,892

Ditto converted into Rs. at £1=Rs11½

R	R	R	R	R	R
94,882	24,904		6,853	9	43,225

Exchange on ditto

R	R	R	R	R	R
605	213		78		150

Total charges of Miscellaneous Departments

R	R	R	R	R	R
13,15,28	16,86,277		4,50,016		3,55,774

	Internal	External	Total
	R	R	R
(i) India General			
Madras	7,108	1,71,124	1,77,232
Bombay	969	40,287	41,706
Bengal	0,234	3,067	3,097
Burma	24,080		24,080
Assam	12,725		12,725
Assam	12,727		12,727
Total	43,208	2,40,618	2,83,811

	R	R	R	R	R
(b) Madras					
Bombay	280				
Bombay	0				
Bombay	158				
United Provinces	015				
Punjab	337				
Burma	320				
Total	1,776				
(c) Madras					
Bombay					
Bombay					
United Provinces					
Punjab					
Burma					
Other and Orissa					
Central Provinces					
Assam					
Total	1,23,380				

(d) Relates to expenditure in Bombay.

(e) Relates to expenditure in North-East Frontier Tracts.

Adjusted in India Books.

GOVERNMENTS.

GOVERNMENT OF UNITED PROVINCES		GOVERNMENT OF PUNJAB		GOVERNMENT OF BUREMA		GOVERNMENT OF BIKAN AND MERWA		GOVERNMENT OF CENTRAL PROVINCES AND BHOAR.		GOVERNMENT OF ASSAM		COORG.	SOUTH MALAYA FEDERATION.	TOTAL.	TOTAL CENTRAL AND PROVINCES.
Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.				
R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
20,000	...	70,712	...	14,275	...	20,748	...	22,314	...	500	...	...	...	5,73,081	2,83,611
...	07,331	...	...	...	...	...	...	...	...	...	21,00,000	5,37,360
20,822	...	20,712	...	1,11,000	...	10,718	...	22,314	...	600	...	...	...	27,20,000	22,05,547
...	30,23,000
41,840	...	10,811	...	1,40,715	...	...	...	88,712	...	2,000	...	003	...	5,28,357	86,207
...	35,260	...	0,180	...	...	...	94,076	6,03,515
...	0,180	10,004
41,843	...	40,814	...	1,40,715	...	...	...	0,180	...	11,189	...	008	...	0,180	7,44,995
...
5,000	...	55	...	5,210	...	10,400	...	17,201	...	607	...	...	...	10,280	21,288
...	2,084	...	...	...	80,865	10,373
...	81,960
3,040	...	55	...	...	...	19,451	...	17,201	...	607	...	...	...	...	3,20,832
...
2,200	2,620	10,422	...	25,016	...	5,080	...	176	...	3,088	...	400	...	16,161	15,154
...	1,601	...	...	...	...	...	...	...	...	1,037	...	...	...	4,14,777	4,73,083
...	66,711
...	90,458
...	3,764
...	87,189
...	0,006
...	6,110	...	...	24,200	...	1,284	...	...	...	...	...	...	...	...	1,30,806
...	81,811
...	9,401
...	15,977
...	3,24,408
2,766	0,680	10,822	...	21,280	...	25,016	...	5,381	...	176	...	204	400	5,77,98	12,87,629
0,000	0,000	84,400	...	28,650	...	2,83,207	...	10,483	...	87,312	...	...	...	...	...
...	1,38,706	...	...	...	...	...
...	17,561	2,362
7,708	...	1,13,023	...	8,02,750	...	87,712	...	1,13,706	...	10,913	...	1,102	1,701	89,00,321	66,30,722
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(7) A sum of 4110 adjusted under "37-Miscellaneous Departments" in the monthly Home Account of the High Commissioner for January 1930 was written back in his Account for February 1930. The adjustment of sums Rs. 3 under Exchange represents the difference between the equivalents in Indian Currency of 4110 at the different rates of exchange for January and February 1930.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1929-30.

Sections G. and GG.—Currency and Mint.

Revenue, Rs. 2,73,68,805. Ex

Charged to Revenue Rs. 74,20,494.

Not charged to Revenue Rs 68,632.

Major Head.	Sub-head.	Details of Accounts.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				Rs.	Rs.	Rs.
Currency	62	Receipts	419	...	2,47,61,517	...
" "	62A	Expenditure	421	...	...	14,43,160
Mint	63	Receipts and Charges	424	...	23,07,288	20,77,334
"	63A	Statement of Appropriation of Profit on Bronze and Nickel Coinage Account.	425	...	...	...
"	64	Statement of Coinage Operations	426	..	...	...
		TOTAL . . . . .		...	2,73,68,805	74,20,494
Currency Capital Outlay not charged to Revenue	62B	Capital Expenditure not charge to Revenue— Capital Outlay on the Currency Note Printing Press	422	...	...	68,632

Section G.—Currency and Mint.

This section was opened for the first time in the accounts for 1921-22 in order to bring together in one place all the financial operations connected with the currency policy of the Government of India which were formerly shown in two separate sections:—

- (1) Currency, under "Section D—Civil Departments".
- (2) Mint, under "Section C—Post Office, Telegraphs and Mint".

Section GG.—Currency and Mint

This section includes the capital major head "56-B.—Currency Capital Outlay not charged to Revenue".

G. and C. G.—Currency and Mint.

XXVII and 38—Currency.

These two major heads record the various transactions relating to the Currency Department, which are classified under the following heads :—

RECEIPTS.

- (1) Profits on note circulation.
- (2) Premium on bills.
- (3) Value of old currency notes assumed to be no longer in circulation.
- (4) Value of unclaimed currency notes.

EXPENDITURE.

- (5) Currency establishments.
- (6) Working Expenses of the Currency Note Printing Press.
- (7) Charges for remittance of treasure.
- (8) Loss on note and specie remittance.

Of these, item (1) represents the receipts from investments on behalf of the Paper Currency Reserve. These receipts were earmarked for the reduction of the Paper Currency Reserve by the Paper Currency Department Act XLV of 1920. This provision has, however, been temporarily suspended by successive Indian Finance Acts since 1922, and credit for the interest during 1929-30 has accordingly been taken to Revenue. Item (2) arises in connection with the sale of supply bills between places where there is no office of the Imperial Bank. Other items call for no special explanation.

No. 62.—ACCOUNT OF RECEIPTS OF THE CURRENCY DEPARTMENT for the year ended 31st March 1930.

	India General.	Baluchistan	North West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces	Punjab	Burma	Bihar and Orissa	Central Provinces and Berar	Assam.	Coorg	TOTAL
Receipts on Note Circulation—														
(a) Interest realised on securities purchased under Section 10 of Act X of 1923.	R 2,14,69,188	R ..	R ..	R ..	R ..	R ..	R ..	R ..	R ..	R ..	R ..	R ..	R ..	R 2,14,69,188
(b) Interest realised in respect of issues of Currency Notes against Bills of Exchange under Section 20 of Act X of 1923.	2,94,620	..	..	..	..	..	..	..	..	..	..	..	..	2,94,620
Premium on Bills	91,292	1,800	5,679	17,614	34,050	17,370	3,928	1,360	33,5	2,272	4,891	2,209	29	1,65,822
Value of old Currency Notes assumed to be no longer in circulation	14,900	..	..	5,000	13,305	..	2,050	3,551	..	..	..	..	..	31,605
Value of unclaimed Currency Notes	41,645	..	..	90,014	16,764	..	21,787	24,155	..	..	..	..	..	1,35,790
Miscellaneous	1,459	158	1,115	1,567	2,582	..	2,431	78	3,241	2,009	440	175	29	16,989
Total	2,18,52,404	1,758	6,794	54,135	66,651	17,370	21,131	25,003	36,544	4,701	5,231	2,474	59	2,21,11,914
Deduct—Refunds, including refunds of value of old Currency Notes	45,503	..	..	2,370	7,566	..	6,667	1,005	2,476	..	..	..	..	57,471
TOTAL RECEIPTS	2,18,30,961	1,758	6,794	51,765	59,085	17,370	24,889	23,998	34,068	4,701	5,231	2,474	59	2,20,54,440

Receipts in England	Secretary of State	High Commissioner	Total
	£	£	£
Paper Currency Reserve Investment —			
Dividend on British Treasury Bills . . .	2,01,679	..	2,01,79
Miscellaneous . . . . .	...	21	21
TOTAL RECEIPTS IN ENGL	2,01,679	21	2,01,700
	Ditto converted into Rs. at £1=Rs. 13½		26,89,381
	Exchange on ditto		23,426
	TOTAL RECEIPTS OF THE CURRENCY DEPARTMENT		24,701,817

No. 62A.—ACCOUNT OF CHARGES OF THE CURRENCY DEPARTMENT and of NET PROFIT OR LOSS for the year ended 31st March 1930.

	India General	Rajasthan	North-West Frontier Province	Madras	Bombay	Bengal	United Provinces	Punjab	Burma	Bihar and Orissa	Central Provinces	Assam	Cooch.	TOTAL
CONTROLLER AND DEPUTY CONTROLLERS OF THE CURRENCY—	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Pay of Officers	64,086	..	..	..	37,689	..	..	..	..	..	..	..	..	1,01,775
Pay of Establishment	1,32,012	..	..	..	42,139	..	..	..	..	..	..	..	..	1,74,151
Allowances, honoraria, etc.	27,366	..	..	..	8,486	..	..	..	..	..	..	..	..	35,852
Contingencies	48,412	..	..	..	21,416	..	..	..	..	..	..	..	..	70,828
TOTAL	2,71,876	..	..	..	1,10,030	..	..	..	..	..	..	..	..	3,81,906
CURRENCY OFFICERS—														
Pay of Officers	31,142	..	..	10,567	44,643	..	18,116	22,654	1,300	..	..	..	..	1,31,780
Pay of Establishment	6,12,769	..	..	1,69,002	3,23,702	..	1,01,031	1,19,795	8,300	..	..	..	..	13,01,583
Allowances, honoraria, etc.	10,912	..	..	6,102	20,611	..	3,422	5,760	1,100	..	..	..	..	79,076
Supplies and services	13,883	..	..	510	1,217	..	3,800	8,737	1,100	..	..	..	..	23,855
Contingencies	19,657	..	..	13,560	21,982	..	14,517	14,430	1,100	..	..	..	..	1,03,575
TOTAL	5,87,368	..	..	1,90,141	4,12,055	..	1,40,806	1,66,370	20,332	..	..	..	..	17,02,188
CURRENCY NOTE PRINTING PRESS—														
(Working Expenses)														
Pay of Officers	..	..	..	..	26,572	..	..	..	..	..	..	..	..	26,572
Pay of Establishment	..	..	..	..	1,23,697	..	..	..	..	..	..	..	..	1,26,197
Allowances, honoraria, etc.	..	..	..	..	9,451	..	..	..	..	..	..	..	..	9,451
Supplies and services	..	..	..	..	2,91,619	..	..	..	..	..	..	..	..	2,91,619
Contingencies	..	..	..	..	3,822	..	..	..	..	..	..	..	..	3,822
TOTAL	..	..	..	..	4,57,691	..	..	..	..	..	..	..	..	4,57,691
OTHER CHARGES—														
Charges for remittance of treasure	2,06,698	1,580	3,299	1,21,518	94,464	82,221	1,71,923	32,409	60,325	84,138	32,409	30,213	1,711	9,73,163
Loss on note and specie remittances	..	..	..	..	376	..	..	..	..	..	..	..	..	376
Writs	..	..	..	..	..	..	6,745	..	..	..	..	..	..	6,745
TOTAL	2,06,698	1,580	3,299	1,21,518	94,464	82,221	1,77,668	76,533	60,325	84,138	32,409	30,213	1,741	9,81,505
NET PROFIT OR LOSS IN INDIA	10,05,387	1,580	3,299	3,20,979	10,74,310	82,221	3,18,554	2,42,689	2,65,050	54,128	32,409	30,213	1,741	15,20,330

(a) Adjusted in India General books.

CHARGES IN ENGLAND—		£	
<i>High Commissioner for India—</i>			
Leave Salaries and Deputation Pay		1,511	
Stelling Overseas Pay		262	
Stores for India		61,556	
TOTAL CHARGES IN ENGLAND		63,419	
Do.	converted into Rs. at £1=Rs. 13½		9,12,384
Exchange on	ditto		7,426
TOTAL CHARGES UNDER THE HEAD CURRENCY			44,43,160
CHARGES ON ACCOUNT OF THE CURRENCY DEPARTMENT FALLING UNDER OTHER HEADS OF SERVICE —			
Pensions and Gratuities			R
Value of Stationery supplied		1,53,764	
Value of Printing executed by Government Press		6,010	
Repairs of Buildings and other Charges connected with the Department		23,337	
		41,656	
TOTAL		2,68,777	
TOTAL CHARGES OF THE CURRENCY DEPARTMENT			4,11,937
TOTAL RECEIPTS AS PER ACCOUNT NO. 63			2,47,61,517
NET PROFIT IN 1929-30			2,00,49,580

56-F.—Currency Capital Outlay not charged to Revenue.**CAPITAL EXPENDITURE.**

This capital major head, which was opened for the first time in the accounts for the year 1926-27, records the capital outlay on the construction of a new Press for printing currency notes in India. The working expenses of the Press are recorded under the major head "38-Currency". (See note under 'Currency' page 417). With effect from the 1st April, 1930, the accounts of the Currency Note Printing Press have been constituted on a commercial basis.

No. 62B.—ACCOUNT of CAPITAL OUTLAY on the CURRENCY NOTE PRINTING PRESS during and to end of the year 1929-30.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	Rs
Central Government.		
BOMBAY.		
Works	6,103	19,62,315
Cost of Land	2,111	8,738
Establishment	622	71,391
Plant and machinery	59,726	5,99,840
	68,632	26,41,88
<i>Deduct—Transfers to Security Printing</i>	...	75,161
Total Capital Outlay not charged to Revenue .	(a) 68,632	25,66,624

(a) Made up of:—

	Rs.
India	29,857
England	38,610
Exchange	135

XXVIII and 39—Mint.**GENERAL.**

1. The Indian Mints produce, for circulation in India, silver, bronze and nickel coins. The entire coinage is a token coinage circulating at a value higher than the intrinsic value of the metal contained therein. Government therefore makes a profit on its coining operations. The net profit on silver coinage made in the past was used to build up the Gold Standard Reserve and did not enter the Revenue accounts of Government. The coinage of new silver is at present being undertaken. If it were undertaken, the resultant profit would be taken to the Revenue accounts, as the Gold Standard Reserve has attained the maximum fixed by an existing convention. The Revenue accounts receive full credit for the profits on bronze and nickel coinage under the head 'Mint.'

Accounts of a commercial nature are maintained at the Mints and annual Trading and Profit and Loss Accounts and Balance Sheets appear in the Appendix to the Appropriation Accounts of the Central Government (Civil) containing accounts and reviews of Government Commercial concerns.

REVENUE.

2. *Percentage charge on the coinage of new rupees.*—The net profits on new coinage of silver went in the past to the Gold Standard Reserve. To arrive at the profit, it was necessary to deduct from the face value of the coins the cost price and freight of the silver coined but also the estimated cost of production in the Mint. A fixed deduction of two per cent. on the face value of the rupees coined was made for this purpose and credited to 'Mint' as a set off against some part of the charges debited under the expenditure head. There were no receipts under this head during 1929-30.

Profit on circulation of bronze and nickel coins.—This represents the profit on the net amount passed into circulation during the year less the net loss on sale of metal and destruction of old coins. In years in which there is a net return of these coins from circulation into Government depôts, there will be no profit, but a loss which will appear under the expenditure head. The process of accounting by which this profit or loss is calculated is set forth in Account No. 63-A.

Fees for coining dollars, etc.—These are fees levied from Foreign Administrations to cover the cost of coinage undertaken for them by the Indian Mints.

Other gain on silver coinage operations.—Under this head are credited certain operative gains accruing during the process of coining silver, which are more than counterbalanced by operative losses debited under the expenditure head.

EXPENDITURE.

3. The Mint expenditure is set forth under the various descriptive heads in Account No. 63.

The head "Extra establishment and extra hours' pay" covers the cost of all temporary establishments employed in the Mints and all overtime pay whether for fixed or for temporary establishments. The number of hands employed depends almost entirely on the quantity of coinage in progress, but it does not vary in proportion to the coinage, as the greater the output up to the normal capacity of the Mint the less is the cost *per* lakh.

The charges debited to the head "Loss of weight in recoinage old coins" under "Loss on coinage" record the difference between the face value of light weight silver coins withdrawn from circulation for recoinage and the value at Re. 1 per standard tola, and represent the wear of coins put into circulation. Under "Loss of weight in coining silver" is debited the loss arising in connection with the technical operations to which bullion is subjected in the Mints. It also includes the loss due to the amount of dirt on withdrawn coins, which is weighed in at first as silver but disappears in the process of melting. The head "Cost of copper alloy" shows the cost of copper used for reducing fine silver to the fineness required for coinage.

G. and GG.—Currency and Mint.

No. 63.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in India, for the Year ended 31st March 1930.

	Calcutta	Bombay	Total.	
RECEIPTS IN INDIA	R	R	R	R
Other Gain on Silver Coinage Operations	8,606	8,128	16,734	
Profit on Circulation of Bronze and Copper Coins (See Account No. 63-A)	1,07,265		1,07,265	
Profit on Circulation of Nickel Coins (See Account No. 63-A)	16,20,188		16,20,188	
Assay Fees	880	9,106	9,106	
Fees for coming Dollars, etc.	1,36,777	2,10,000	3,46,777	
Viscellaneous Receipts		1,96,750	1,96,750	
TOTAL INDIA	21,71,025	4,33,258	26,07,283	26,07,283
RECEIPTS IN ENGLAND.				
<i>Secretary of State.</i>				
Proceeds of sale of coins sent to England for assay			£	(a)
Ditto converted into Rs. at £1 = Rs. 13½				5
Exchange on ditto				26,07,288
TOTAL RECEIPTS UNDER THE HEAD "MINT"	Calcutta.	Bombay.		
CHARGES IN INDIA.	R	R	R	
Mint and Assay Masters' Establishment and Contingencies—				
Pay of Mint Officers	16,853	80,252	1,27,105	
Mint Master's Establishment	60,847	37,978	98,825	
Bullion Establishment	33,332	31,937	68,160	
Operative Establishment	53,017	88,331	1,41,348	
Assay Establishment		22,481	22,481	
Extra establishment and extra hours' pay	2,41,240	1,69,753	1,11,002	
Allowances, Honoraria, etc.	6,146	1,13,826	1,19,971	
Supplies and Services	3,901	5,554	9,455	
Contingencies	2,72,972	2,18,447	4,86,419	
TOTAL	7,18,216	7,96,959	14,35,175	
Loss on Coinage—				
Value of copper, etc., expended for Mint use	2,537	2	2,540	
Loss of weight in recoining old coins	1,33,302	7,64,310	8,97,612	
Loss of weight in coming silver	1,232	71,084	72,316	
Cost of copper alloy	8	4,116	4,124	
Miscellaneous	639	7,900	8,539	
TOTAL	1,37,718	8,48,402	9,86,120	
Purchase of Local Stores	1,57,312	2,29,926	3,87,238	
TOTAL CHARGES IN INDIA	10,13,246	18,45,287	28,58,533	28,58,533
CHARGES IN ENGLAND.	£	£	£	
Expenses in connection with recruitment		62	62	
Leave Salaries and Deputation Pay	...	2,458	2,453	
Sterling Overseas Pay	...	657	657	
Stores for India	...	5,058	5,058	
Cost of assay of Indian coins	6		6	
TOTAL CHARGES IN ENGLAND	6	8,830	8,836	
Ditto converted into Rs. at £1 = Rs. 13½				1,17,812
Exchange on ditto				9:0
TOTAL CHARGES UNDER THE HEAD "MINT"				29,77,334
CHARGES ON ACCOUNT OF THE MINT FALLING UNDER OTHER HEADS OF SERVICE—	Calcutta.	Bombay.	Total.	
	R	R	R	
Pensions and Gratuities to Mint Servants	32,321	31,120	63,441	
Value of Stationery supplied	2,417	250	2,667	
Value of Printing executed by Government Press	2,095	101	2,196	
Audit Charges	11,541	9,000	20,541	
Expenditure on Mint buildings	...	9,480	9,480	
TOTAL	48,607	52,060	1,00,667	
Estimated value of Mint Buildings, Plant, etc., on 31st March 1930.	(b) 3,40,187	11,10,025	14,50,212	

(a) Less than £1.

(b) Values of Mint Buildings in Calcutta have been removed from the Mint accounts by transfer to P. W. D. books.

No. 63A.—STATEMENT showing the APPROPRIATION of the PROFIT on the CIRCULATION of BRONZE and NICKEL COINS during the year ended 31st March 1930.

	ACCOUNT OF COINS.					ACCOUNT OF PROFIT.				
	Balance in Receipts and Mints on 1st April 1929	New Coinage during 1929-30.	Total.	Placed into circulation during the year.	Balance in Receipts and Mints on 1st March 1930.	Balance under the appropriation on 1st March 1930.	Profit on circulation during the year.	Total for Appropriation.	Profit on Coin circulation during the year.	Balance under the unappropriated profit, on 31st March 1930
	1	2	3	4	5	6	7	8	9	10
Bronze and Copper Coinage Account	R 2,388,944	R 11,38,600	R 14,27,544	R 9,01,555	R 5,25,986	R 5,25,986	R 3,87,402	R 8,52,984	R 5,38,403	R 3,14,121
Nickel Coinage Account	30,27,616	46,63,500	76,91,116	20,23,645	56,67,470	27,35,117	42,32,508	69,67,625	18,36,285	51,34,840
TOTAL	38,16,560	58,02,100	91,18,660	20,25,294	61,93,423	29,03,239	49,19,910	78,20,209	23,71,748	54,48,461
<p>Profit on Circulation as in Column 9 above</p> <p>Deduct— Loss on Destruction of Coins, etc.</p> <p>NET PROFIT CREDITED TO REVENUE (See Account No. 63)</p>										
								Bronze and Copper Coinage Account.	Nickel Coinage Account.	
								R	R	R
								5,38,463	18,33,585	
								1,31,198	2,12,797	
								4,07,265	16,20,488	

No. 64.—STATEMENT showing COINAGE OPERATIONS at the INDIAN MINTS during the year ended 31st March 1930.

	CALCUTTA.		BOVBAY.		MADRAS.	
	Number.	Value.	Number	Value.	Number	Value.
		R		₹		R
SILVER.						
British Government half rupee size coins	30,000	15,000	...	..	30,000	15,000
Quarter Rupee	720,000	1,80,000	...	..	720,000	1,80,000
Hong-Kong Dollars	9,535,075	2,16,38,944	9,535,075	2,16,38,944	9,535,075	2,16,38,944
NICKEL.						
Two annas	16,208,000	20,26,000	...	..	16,208,000	20,26,000
One anna	42,200,000	26,37,500	...	...	42,200,000	26,37,500
BRASS.						
Single pie	64,000,000	10,00,000	...	...	64,000,000	10,00,000
Half-pie	7,654,400	59,800	...	...	7,654,400	59,800
Pie pieces	15,129,600	78,800	...	...	15,129,600	78,800
TOTAL	145,942,000	53,37,100	9,535,075	2,16,38,944	155,477,075	2,76,36,044

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Section H.—Civil Works (charged to Revenue).

Revenue, Rs. 1,28,34,076.

Expenditure, Rs. 14,08,66,697.

Major Head.	No.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				R	R	R
Civil Works (Charged to Revenue).	85	Receipts—Central	430	...	22,65,456	...
	65A	Receipts—Provincial	431	...	73,09,770	...
	66	Expenditure—Central	433	...	...	2,58,27,070
	66A	Expenditure—Provincial	435	...	...	11,19,70,099
		EXPENDITURE FROM CENTRAL REVENUE—				
	66B	Original Works—				
		Buildings	437	48,24,101		
	66C	Repairs—				
		Repairs to Buildings	439	39,77,617		
		PROVINCIAL EXPENDITURE—				
Interest on Capital outlay on Hydro-Electric Scheme.	66D	Original Works—				
		Buildings	441	2,50,59,009		
	66E	Repairs—				
		Repairs to Buildings	443	1,13,74,428		
Bombay Development Scheme (Charged to Revenue).	66F	Expenditure—Provincial	444			53,716
	66G	Receipts—Provincial	446		32,58,850	...
	66H	Expenditure—Provincial	447		...	28,15,812
		TOTAL			1,28,34,076	14,08,66,697

Section H.—Civil Works Charged to Revenue.

The expenditure brought to account in this section relates to the cost of departmental buildings, communications and other works where this is treated as a charge against revenue. The outlay on such buildings and roads projects and allied works of permanent public utility as are definitely recognised as a charge against capital is dealt with in Section HH. The interest charges on the Capital expenditure on the Hydro-Electric Projects in Madras have been shown in this Section in 1929-30.

H.—Civil Works (charged to Revenue).

3 R 2

XXX and 41—Civil Works charged to Revenue.

Buildings and communications in the Civil Department are classified as "Civil Works" in contradistinction to "Military Works", the term applied to similar works connected with the Military Department.

2. Prior to 1921-22, a distinction was maintained throughout the accounts of Civil Works between "Works in charge of Public Works Officers" and "Works in charge of Civil Officers," the latter representing transactions of civil officers of other departments acting as agents of the Public Works Department. It was, however, recognised that the latter class of works could no longer be retained in the Public Works Accounts under the new conditions created by the Reforms. Whereas all revenue and expenditure relating to Public Works in charge of Officers of the Public Works Department must necessarily be charged to their grants, transactions connected with any building works which a Governor may assign to the departments using or requiring them must, in consonance with the rules framed under the Government of India Act, be treated as revenue and expenditure relating to the major heads under which the ordinary transactions of the departments concerned are entered. Similarly, where the administrative control of any Central Government building is formally transferred to the department using or occupying it, the connected receipts and expenditure are charged to the major head relating to the department concerned. Where, however, works the administration of which has been transferred from the Public Works Department are by mutual arrangement executed by another department on behalf of the Public Works Department, the charges in connection with them are debited to Public Works grants.

REVENUE.

3. The receipts are comparatively small and are classified under descriptive heads in Accounts Nos. 65 and 65-A which do not call for detailed explanation.

EXPENDITURE.

4. The Local Governments execute works not only on their own behalf but on behalf of the Central Government also. Examples of the latter class are Currency Offices, Customs Houses and the like. The revenue and expenditure connected with such works are accounted for directly in the Central Section of the major heads "XXX and 41—Civil Works". In a few cases, however, such as works executed on behalf of the Military Engineer Services which have a separate budget, the Railway and the Posts and Telegraphs Departments, which are commercial departments, and the Archaeological Department in respect of works on ancient monuments, or where the buildings have been transferred to departmental control, the receipts and expenditure are recorded under the major heads relating to the departments concerned.

5. In all Governors' Provinces except Assam, expenditure on Provincial Civil Works other than the construction and maintenance of residences for Governors of Provinces and works relating to certain areas which have been declared as "Backward Tracts" is "Transferred" expenditure. The Governors of Bihar and Orissa and Burma have, however, in exercise of the powers vested in them under rule 7 of the Devolution Rules, treated the expenditure on all buildings relating to Reserved Departments as 'Reserved' expenditure.

6. The different varieties of buildings and communications constructed by the Public Works Department are exhibited in Detailed Accounts Nos. 36 and 66-A. Expenditure upon each of these classes is sub-divided into outlay on 'Original works' and on 'Repairs'. Under the former is included all new construction, whether of entirely new works or of alterations and additions to existing works; as well as repairs to newly purchased or previously abandoned buildings, which may be necessary before they can be brought into use. It also includes all substitution of one variety of work

for another, such as that of a tiled for a thatched roof to a building, where the new work represents a genuine increase in the permanent value of the property as an asset. The sub-head 'Repairs' covers all operations, other than new works, which are necessary in order to maintain in proper condition works which are in ordinary use.

7. The charges for 'Establishment' and 'Tools and Plant' are recorded under separate sub-heads for the Civil Works as a whole. The recorded charges are rough approximations only, as Public Works establishments are generally joint establishments employed on works charged under two or more heads of account. A fuller description of the method of distribution of establishment and tools and plant charges in the Public Works Department will be found on page 605.

8. The charges under 'Grants-in-aid' represent contributions given to Local Bodies for construction of buildings, communications and allied works of lasting public utility.

9 The head "Appropriation to the Road Development Fund" has been introduced in the accounts for 1928-29 to record the annual lump grants from Central Revenues to the Road Development Fund (see notes under Account No 89-B page 640).

No. 65.—ACCOUNT OF RECEIPTS FROM CIVIL WORKS during the Year ended 31st March 1930.

MAJORS OF EXPENSE.	INDIA GENERAL.												Grand Total.										
	Military Officer.	Delhi Province (a).	Viceroy's Palace.	Sindh Imperial College.	Andaman and Nicobar Islands.	Central India.	Rajpootana.	Hyderabad.	Independent Pakistan.	Other Items.	Total—India General.	Bahadur.		North-West Frontier Province.	Madras.	Bombay (b).	Bengal including Bikaner.	Punjab.	Harina.	Bihar and Orissa.	Central Provinces.	Assam.	Canton.
Central Government.																							
Rents of Buildings	10,755	7,774	2,52,896	4,569	34,558	23,530	1,588	4	..	..	40,316	40,316	40,316	15,400	2,28,226	2,48,752	65	12,563	35,953	6,205	13,562	59	
Rents of Electric Installations	68	..	1,034	3,470	2,827	57	1,180	..	..	..	11,88,766	4,100	2,110	..	2,503	5,552	..	..	2,786	345	28	1	19,47133
Rents of Water Supply and Sanitary Installations	..	8,51,740	..	..	..	310	39	137	..	..	622	7,486	7,486	3	294	1,236	..	..	362	128	21	..	..
Interest on Cemetery Endowments	8,542	428	..	..	..	77	82	30	..	..	9,053	32	395	2,283	4,257	1,413	..	..	798	1,174	441	49	20,389
Ferry Receipts	..	..	..	..	..	26,060	..	..	..	..	26,060	..	..	..	..	..	..	..	1,348	..	1,243	..	27,307
Recoveries of Expenditure	464	6,076	1,363	2,777	214	8,386	6,959	81,939	123	373	1,03,074	..	12,097	975	1,105	17,310	..	..	1,016	475	143	..	1,90,646
Miscellaneous	2,174	1,11,418	3,859	18,188	2,757	3,006	4,018	25	1,144	..	1,46,117	19,639	12,097	10,027	6,887	..	..	3	1,016	475	145	..	1,90,132
TOTAL	22,008	9,59,317	13,526	2,74,885	10,960	75,299	84,871	86,805	1,281	978	14,78,070	64,039	63,829	88,638	2,87,923	3,70,271	73	15,053	42,243	8,418	15,586	109	23,24,812
Deduct—Refunds	21	75,092	..	3,683	..	211	141	2	140	..	22,189	..	16,156	556	129	..	..	..	4,833	..	9,414	..	68,653
TOTAL RECEIPTS OF THE CENTRAL GOVERNMENT.	21,987	9,41,226	12,526	2,71,202	10,960	75,088	84,730	86,803	1,141	878	14,55,881	64,009	45,443	88,082	2,87,794	3,70,271	73	15,053	37,380	8,418	6,172	109	22,96,757
Receipts in England— Hype Commissioners— Refund of House Rent Ditto converted into Ru. @ £1=Ru. 133 Exchange on ditto																						—96	
—1,287 —14 22,55,456 —8,09,770 95,76,326																							
TOTAL PROVINCIAL RECEIPTS (AS PER ACCOUNT NO. 65A.) TOTAL RECEIPTS FROM CIVIL WORKS																							

(a) Includes transactions on account of the Central Division at Dehra Dun.
(b) Includes transactions on account of Western India States Agency.

**No. 65A.—DETAILED ACCOUNT of PROVINCIAL RECEIPTS under CIVIL WORKS for the
Year ended 31st March 1930.**

	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	PUNJAB		BURMA		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	TOTAL.
					Government of Punjab.	Lyallpur Cantonment Project.	Government of Burma.	Shan States Federation.					
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Provincial Governments.													
Rents of Buildings	5,87,814	6,00,542	3,47,770	71,297	3,15,519	74	8,30,756	52,102	5,22,335	3,50,601	98,585	10,893	37,37,788
Rents of Electric Installations	3,782	31,146	5,641	2,288	1,931	...	5,689	529	31,728	20,518	2,649	...	1,05,876
Rents of Water-Supply and Sanitary Installations	2,678	4,086	2,840	485	1,440	...	7,573	..	10,657	3,951	750	69	40,484
Ferry Receipts . . . . .	...	63	...	...	...	...	...	...	...	45,680	1,07,184	...	2,84,647
Tolls on Roads	2,36,685	...	...	...	...	...	...	...	...	12,588	8,575	...	13,06,549
Recoveries of Expenditure	11,507	574	1,04,509	44,702	67,997	...	2,32,761	3,776	94,827	22,275	31,761	21,722	7,74,414
Interest on Cemetery Endowments . . . . .	...	18	...	...	...	...	...	...	...	...	...	...	18
Receipts from Wokshops	85,257	8,450	...	...	...	...	...	...	...	11,605	...	...	1,04,712
Recoveries of indirect charges from Government Commercial Undertakings . . . . .	...	...	...	...	...	...	18,400	...	...	...	...	...	18,400
Recoveries of investments in Government Commercial Undertakings . . . . .	...	...	...	...	...	...	24,220	...	...	...	...	...	24,220
Miscellaneous	1,06,079	4,61,214	1,52,355	85,430	2,33,196	50,250	1,06,090	7,424	86,470	56,716	2,57,767	3,474	16,56,465
TOTAL	11,88,275	20,92,805	6,13,115	3,35,972	6,70,083	50,324	12,26,489	68,831	7,52,017	5,23,282	5,07,221	36,158	80,58,573
Debit—Refunds	31,574	59,012	83,317	7,609	19,750	49	3,40,694	12,736	1,06,455	19,373	59,648	204	7,45,320
TOTAL RECEIPTS IN INDIA	11,51,701	20,33,794	5,24,898	3,28,363	6,50,333	50,276	8,84,795	51,095	6,45,562	5,03,909	4,47,573	35,954	73,08,253
RECEIPTS IN ENGLAND.				£	£		£			£			
<i>High Commissioner.</i>													
Miscellaneous . . . . .	...	...	...	7	101	...	2	...	...	8	...	...
Ditto converted into Rs at £1 = Rs 15½ . . . . .	...	...	...	98	1,346	...	20	...	...	41	...	...	1,506
Exchange on ditto . . . . .	...	...	...	...	12	..	..	..	..	..	..	..	12
TOTAL—PROVINCIAL RECEIPTS	11,51,701	20,33,794	5,24,898	3,28,461	6,51,691	50,276	8,84,815	51,095	6,45,562	5,03,909	4,47,573	35,954	73,08,770
					7,01,967		9,35,910						

H—Civil Works (charged to Revenue).

No. 66.—ABSTRACT ACCOUNT of EXPENDITURE on CIVIL WORKS (CHARGED to REVE

	INDIA GENERAL.											Total
	Military Engineer-in-Chief.	Delhi Province (a)	Viceroy's Office	Simla Imperial Circle	Andaman and Nicobar Islands.	Central India	Rajputana.	Hyderabad	Kabul Legion	Independent Persian Gulf Division	Other Items.	
Central Government—charges in India.	R	Rs	R	R	R	R	R	R	R	R	R	R
ORIGINAL WORKS—												
Buildings (See Account No. 66 B)	60,594	17,75,726	1,15,874	63,953	56,884	47,949	2,74,012	20,707	2,05,842	,003	...	24,23,226
Communications	...	2,05,899	...	...	38,526	48,585	64,823	...	...	...	...	7,52,333
Miscellaneous	...	7,550	...	...	9,288	...	1,793	...	...	...	...	18,940
REPAIRS—												
Buildings (See Account No. 66-C.)	2,32,824	12,03,535	2,94,655	2,78,111	53,219	67,009	75,611	25,726	...	8,618	...	24,43,381
Communications	10,192	5,91,326	...	...	239	...	193	...	...	...	...	11,54,145
Miscellaneous	1,373	2,44,718	...	...	5,169	...	...	...	...	...	...	2,50,644
Total Original Works and Repairs.	3,04,986	40,32,562	4,11,029	3,40,140	1,66,825	4,83,635	3,50,416	46,433	2,05,842	10,711	...	68,42,669
Establishment (See Account No. 80)	70,667	5,83,574	80,779	1,24,718	48,223	1,37,283	1,56,741	10,243	...	4,129	62,190	12,78,401
Tools and Plant (See Account No. 81.)	4,657	72,899	4,110	1,070	3,257	17,418	22,829	382	...	—111	...	1,26,230
Grants-in-aid	...	3,08,520	...	...	...	...	...	...	...	...	...	3,08,520
Suspense	...	—17,220	543	1,086	—9,550	137	—1,671	—6	...	1,80,619	...	1,53,884
Appropriation to Road Development Fund	...	...	...	...	...	...	...	...	...	...	97,87,883	97,87,883
Deduct—English Cost of Stores and Establishment.	...	11,134	...	13,632	86	2,465	25,275	...	...	...	697	54,989
Total Charges in India	3,80,910	49,54,154	4,96,493	4,53,332	2,07,869	6,85,956	7,91,940	57,142	2,05,842	1,95,242	98,10,378	1,82,97,000

NU) from CENTRAL and PROVINCIAL REVENUES during the Year ended 31st March 1930.

Baluchistan	North-West Frontier Province.	Madras	Bombay.	Bengal including Sikkim.	United Provinces	Punjab	Brih.	Bihar and Orissa	Central Provinces and Berar.	Assam.	Coorg.	GRAND TOTAL.
R	R	R	R	R	R	R	R	R	R	R	R	R
9,38,454	6,97,087	40,588	3,01,750	62,946	.	7,710	17,266	43,551	8,758	21,966	.	48,23,802
...	6,16,436	...	.	34,398	.	.	.	.	.	.	.	10,08,167
5,152	.	...	.	.	.	.	.	.	.	...	.	24,092
2,98,085	8,24,574	69,376	3,39,617	5,47,587	.	.	458	53,618	15,181	26,265	719	39,78,116
...	16,58,470	893	1,99,450	3,05,336	.	15,484	...	...	...	2,453	...	30,27,029
...	...	.	15,462	.	.	.	.	.	.	...	...	2,53,236
12,41,691	32,96,562	1,07	7,05,070	.	.	38,440	61,724	97,169	23,939	50,684	719	1,31,09,262
2,88,735	4,22,306	19,301	1,56,773	1,47,177	.	30,241	13,368	19,693	5,933	9,081	161	23,91,375
18,610	85,710	1,652	8,325	10,484	...	881	1,104	1,493	307	1,441	113	2,56,859
...	...	...	1,024	2,116	...	...	...	...	250	...	...	3,06,919
—48	...	...	—1,80,291	...	...	...	...	...	...	—5,931	...	—32,436
...	...	...	...	...	...	...	...	...	...	...	...	97,87,883
...	...	...	1,197	...	...	...	...	...	...	...	...	56,186
15,48,983	38,04,683	1,32,110	6,90,149	9,93,750	...	69,571	76,211	1,18,355	30,429	55,275	938	2,57,63,176

Charges in England.

Contribution to the British Engineering Standards Association	.	.	.	.	.	.
Leave Salaries and Deputation Pay	.	.	.	.	.	.
Storling Overseas Pay	.	.	.	.	.	.
Store for India	.	.	.	.	.	.
Miscellaneous Expenditure	.	.	.	.	.	.

Secretary of State.	High Commissioner.	Total.
£	£	£
500	...	500
...	1,995	1,995
...	1,338	1,338
...	756	756
74	91	165
TOTAL	574	4,180
		4,754

Ditto converted into Rs. at £1=Rs19½ . . . 63,387

Exchange on ditto . . . 507

TOTAL EXPENDITURE OF THE CENTRAL GOVERNMENT 2,53,27,070

TOTAL EXPENDITURE OF PROVINCIAL GOVERNMENTS AS PER ACCOUNT NO. 66 A. 11,18,70,099

GRAND TOTAL CIVIL WORKS (CHARGED TO REVENUE) 13,77,97,169

H.—Civil Works (charged to Revenue).

No. 66A—ABSTRACT ACCOUNT OF PROVINCIAL EXPENDITURE under CIVIL WORKS (Charged to Revenue) during the Year ended 31st March 1930.

	GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.		GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BHARAT AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BELGAUM.		GOVERNMENT OF ASSAM.		GOVERNMENT OF COCHIN.	TOTAL.
	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.		
ORIGINAL WORKS—																		
Buildings (See Account No. 65D).																		
Communications.	2,30,005	52,01,073	49,821	11,83,316	74,32,282	22,30,056	3,471	6,32,029	21,319	40,80,966	13,57,285	1,10,10,719	22,90	2,21,913	6,80,518	27,134	1,73,074	2,60,501,089
Miscellaneous.	8,77,927	6,19,882	..	7,02,415	12,806	2,03,232	..	61,509	14,17,964	80,81,199	1,75,065	1,36,111	6,33,197	9,75,441	2,44,111	2,48,07	7,27,396	1,04,71,105
..	-680	-1,585	..	11,154	..	..	..	70,537	1,24,568	56,247	..	..	27,236	14,453	93,491	..	1,02,465	..
REPAIRS—																		
Buildings (See Account No. 65E).																		
Communications.	2,97,627	11,53,841	2,93,926	16,15,598	3,73,879	22,93,775	1,18,312	1,41,885	80,982	12,26,255	74,21,170	74,14,06	70,17,757	2,35,015	21,410	4,37,782	70,549	1,13,71,138
Miscellaneous.	4,30,115	6,98,514	..	56,06,452	8,32,500	16,28,197	..	84,51,008	9,495	61,07,740	1,60,452	46,51,182	1,1,913	2,35,111	2,21,532	1,7,231	8,50,242	1,04,71,105
..	15,134	..	..	82,176	..	..	..	65,717	(67)1,77,779	2,75,116	1,111	2,75,116	..	1,506	7,321	..	5,05,400	..
Total Original Works and Repairs.	14,45,19	73,83,919	2,83,750	71,80,681	12,83,200	1,86,200	1,67,763	52,5,181	11,786	1,31,41,983	86,37,488	1,30,73,134	20,95,721	27,45	10,4,207	8,17,950	2,06,725	1,17,49,582
Establishment (See Account No. 80).	3,49,119	28,61,175	88,779	21,56,671	2,01,731	15,50,730	95,976	2,08,130	16,708	25,79,182	8,01,082	9,01,288	1,14,011	12,10,25	3,72,389	9,58,155	10,73,536	58,213
Tools and Plant (See Account No. 81).	66,581	1,31,719	15,568	2,65,911	14,738	1,11,859	2,910	97,785	1,249	1,61,888	65,774	2,49,700	14,637	3,075	47,521	1,31,860	1,71,167	41,148
Grants-in-aid.	..	63,59,728	..	16,89,094	8,922	2,59,401	..	4,77,293	..	7,77,100	-0,800	17,15,103	58,449	4,303	..	..	3,00,000	1,27,00,060
Suspense.	..	-2,47,080	..	-65,568	3,345	-40,911	..	10,557	..	1,10,898	-5,04,501	..	10,731	-55	26,086	-85,688	10,678	-8,31,807
Investment in Government (Commercial) undertakings.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Loss on Government Commercial Undertakings.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Debt—Contribution from other Governments, etc.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Debt—Repayment of Capital Expenditure charged to Ordinary Revenue.	..	..	..	..	..	..	..	1,500	..	..	..	..	..	..	..	..	..	..
Debt—English Cost of Stores and Establishment.	..	4,03,205	..	9,49,663	..	1,22,008	..	..	..	1,55,113	..	15,49,079	10,512	68,444	1,432	71,914	4,103	24,281
NET EXPENDITURE IN INDIA.	20,60,894	1,90,89,671	9,68,084	1,08,22,188	15,12,066	70,41,167	1,96,659	48,06,827	1,29,738	1,05,10,961	45,21,834	1,05,25,526	31,44,312	53,1,287	2,5,057	58,2,717	70,0,921	6,59,400
..	1,81,50,555	..	1,12,10,281	..	91,83,928	..	50,01,906	..	1,67,20,661	..	2,11,68,730	..	85,62,689	..	81,67,797	..	77,16,864	..

[illegible]

(a) Included Rs. 77,045 on account of the Lyallpur and Amritsar Electrification Schemes.
(b) Included Rs. 24,220 on account of the Lyallpur and Amritsar Electrification Schemes.

(5)

H.—Civil Works (charged to Revenue). R 10

Q T O

No. 66B.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCE.	GENERAL ADMINISTRATION.														Item No.
	Customs.	Taxes on Income.	Salt.	Opium.	Land Revenue.	Excise.	Forest.	Residences for Governor General and Heads of Administrations.	Residences of Members of Executive Council.	Legislative Chambers and Residences for Members of the Legislature.	Secretariat and Headquarters Establishment.	Commissioners and District Officers.	Audit.	Administration of Justice.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Military Engineer-in-Chief.	..	...	...	..	..	..	...	...	..	..	...	..	...	...	1
Delhi Province . .		379	...	...	3,854	..	3,06,192	4,08,661	1,09,124	10,618	5,29,520	14,051	...	2,564	2
Viceroy's Estates . .	...	...	..	..	...	...	...	1,15,279	...	...	..	..	..	...	3
Independent Persian Gulf Division.	...	...	...	...	...	...	...	...	...	...	...	...	..	...	4
Simla Imperial Circle .	..	...	..	..	..	..	...	18,56	...	11,053	...	...	..	...	5
Baluchistan . .	2,904	4,726	...	...	26,177	...	..	42,927	...	..	...	69,288	...	838	6
North-West Frontier Province.	...	..	...	...	280	...	..	90,428	...	..	92,039	70,727	...	8,249	7
Madras . . .	6,080	...	3,950	...	...	...	...	...	...	...	...	...	1,009	...	8
Bombay . . .	1,04,271	...	50,673	...	...	...	...	(a) 11,903	...	..	(a) 18,220	..	...	(a) 1,019	9
Bengal (including Sikkim).	2,678	1,045	12,255	...	...	...	...	...	...	...	...	...	2,748	...	10
Andaman and Nicobar Islands.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11
Rajputana . .	...	...	...	...	3,328	204	899	3,689	...	...	4,929	2,777	...	1,400	12
Punjab . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13
Burma . . .	8,428	...	261	...	...	...	..	..	..	..	..	..	..	..	14
Bihar and Orissa .	...	...	...	...	...	...	...	...	..	..	...	..	436	...	15
Central Provinces .	...	...	...	...	..	..	...	...	..	..	...	..	637	...	16
Central India . .	..	...	..	..	89	618	...	6,477	..	..	1,162	..	..	90	17
Hyderabad . .	...	...	...	...	...	..	...	3,381	...	..	1,518	..	...	...	18
Assam . . .	...	..	...	..	...	...	...	...	..	..	..	..	685	...	19
Kabul Legation . .	...	...	...	...	..	..	...	..	..	..	...	...	...	...	20
TOTAL	1,84,266	6,150	67,129	...	32,708	882	3,06,691	7,07,597	1,09,124	21,671	6,84,565	1,36,811	5,465	14,160	

* Represents mainly expenditure on work connected with the Poree Research Institute Project, Dacca.

CENTRAL REVENUES ON ORIGINAL WORKS—BUILDINGS during the year ended 31st March 1930.

Item No.	Jails and Convict Settlements	Police.	Ports and Pilotage.	Edenbarkat	Political.	Scientific Departments.	Education	Medical.	Public Health.	Agriculture.	Aviation	Currency	Mint	Civil Works	Stationery and Printing	Miscellaneous Departments	Loose on Stock	Grand Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	...	...	...	60,594	...	...	...	...	...	...	...	...	...	...	...	...	...	60,594
2	7,082	1,61,747	...	97,958	1,757	330	11,059	27,791	...	73,026	...	...	...	6,784	2,371	...	...	17,75,728
3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	96	1,15,874
4	...	...	...	...	2,093	...	...	...	...	...	...	...	...	...	...	...	...	2,093
5	...	...	...	...	...	...	...	...	...	...	...	...	...	1,396	345	...	...	63,853
6	9,98,870	11,637	...	...	22,423	195	14,762	32,038	...	304	...	...	...	12,220	...	430	...	9,38,454
7	2,94,839	45,206	...	693	26	34	13,426	7,871	...	4,643	...	...	...	14,401	...	48,405	...	6,97,087
8	...	...	...	23,433	3,318	1,525	...	...	...	...	...	1,061	...	...	...	422	...	40,888
9	(a) 5,004	(a) 54,199	3,043	1,504	6,948	1,568	(a) 4,937	(a) 6,431	(d) 797	...	2,368	4,320	2,489	(a) 22,550	...	...	...	3,61,750
10	...	...	4,440	1,359	...	11,168	...	...	...	...	...	1,410	12,508	2,560	5,780	5,102	...	62,946
11	30,888	...	...	...	...	13,260	12,746	...	...	...	...	...	...	...	...	...	...	56,854
12	71	1,61,153	...	260	...	232	62,677	30,088	...	...	...	...	...	2,726	...	...	...	2,74,012
13	...	...	...	18	-6,601	48	...	...	...	...	...	...	...	(f) 7,020	...	(f) 7,235	...	7,710
14	...	...	...	5,468	2,814	841	...	...	...	...	...	464	...	...	...	...	...	17,286
15	...	...	...	4,517	18,971	15,271	...	...	...	(a) 4,356	...	...	...	...	...	...	...	43,551
16	...	...	...	7,950	50	121	...	...	...	...	...	...	...	...	...	...	...	8,758
17	3,800	8,141	...	222	18,948	77	85	1,945	...	...	...	...	...	6,888	...	...	...	47,949
18	...	9,564	...	618	...	...	...	117	...	...	...	...	...	604	...	...	...	20,797
19	...	(b) 422	...	716	7,396	554	...	(b) 3,321	...	...	...	...	...	(b) 6,413	...	1,244	1,165	21,966
20	...	...	...	...	2,05,842	...	...	...	...	...	...	...	...	...	...	...	...	2,05,842
	10,40,813	4,62,165	7,488	2,05,470	2,82,891	41,720	1,12,007	1,09,803	797	82,320	2,563	7,255	14,995	88,260	3,496	62,878	1,261	48,23,602

- (a) Relates to expenditure in connection with the Agricultural College Buildings at Pusa.
 (b) Relates to expenditure on civil buildings on the North East Frontier.
 (c) Relates to expenditure in the Western India States Agency.
 (d) Represents expenditure in connection with accommodation for Haj Pilgrims.
 (e) Includes expenditure in the Western India States Agency.
 (f) Represents expenditure in the Galt Agency.
 (g) Relates to expenditure incurred in the Political Agency area, Baroda Residency.

H.—Civil Works (charged to Revenue).

No. 66C.—CLASSIFIED ABSTRACT of EXPENDITURE from

Province	Customs.	Taxes on Income.	Salt.	Opium.	Land Revenue	Excise.	Post.	Registration	GENERAL ADMINISTRATION.					Item No.
									Residences for Governor and Heads of Administration	Residences of Members of Executive Council	Legislative Chambers and Residences for Members of the Legislature	Secretariat and Headquarters Establishment	Commissioners and District Officers	
Military Engineer-in-Chief	R	R	R	R	R	R	R	R	R	R	R	R	R	1
Delhi Province		664					78,080		95,077	32,200	80,103	7,38,811	6,607	2
Viceroyal Estates									2,05,836					3
Independent Persian Gulf Division														4
Simla Imperial Circle											20,121	2,10,087		5
Baluchistan	1,681				22,424				28,801				58,012	6
North-West Frontier Province		8,136			11,466				54,702			14,828	15,431	7
Madras	21,581		655											8
Bombay	45,961		1,50,652	100					(c) 11,088			(c) 1,406		9
Bengal (including Sikkim)	38,120	4,238	96,572									14,746		10
Andaman and Nicobar Islands														11
Rajputana		51		24	2,661	148	379		12,845			5,892	1,010	12
Punjab				(r) 42										13
Burma	12,519		127											14
Bihar and Orissa	1,387													15
Central Provinces														16
Central India					300	1,902	27		8,526			19,895		17
Hydrabad									11,118			2,218		18
Assam														19
Cooch														20
TOTAL	1,91,702	11,080	2,54,806	110	38,028	2,650	76,495		5,48,678	33,200	1,00,181	9,01,781	81,901	

CENTRAL REVENUES ON REPAIRS to CIVIL BUILDINGS during the year ended 31st March 1930.

Item No	Amnt	Administration of Justice,	Jails and Court Settlements	Police	Ports and Pilotage.	Ecclesiastical.	Political.	Secularia Departments	Education.	Medical.	Public Health	Agriculture	Industries.	Airline	Customs	Mint	Civil Works	Stationery and Printing.	Miscellaneous Departments.	Losses on stock.	Grand Total.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
1	.	.	..	..	..	32,824	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,32,824
2	...	18,185	7,743	28,117	...	1,515	13,809	10,891	8,451	15,011	..	11,010	..	..	..	..	18,076	19,771	606	...	12,08,535
3	..	.	.	.	.	209	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,05,655
4	...	.	..	...	...	7,650	..	..	..	..	..	..	..	..	..	..	960	...	...	...	8,618
5	...	...	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5,081	...	...	2,76,187
6	...	8,078	2,614	1,007	...	891	20,685	..	6,021	32,108	30,378	145	..	..	..	..	11,831	...	34,137	...	2,98,085
7	...	14,170	10,370	47,086	..	2,065	1,002	483	11,761	3,001	..	4,400	..	..	..	..	92,750	334	18,908	...	3,24,574
8	3,550	...	..	...	...	30,078	7,220	2,470	...	..	..	...	...	...	1,160	...	1,993	..	160	...	69,376
9	...	(c) 510	(c) 2,608	(c) 15,349	207	42,123	8,230	3,763	(k) 182	(y) 11,905	(d) 1,770	...	..	..	5,678	7,000	(e) 769	...	88	...	3,89,617
10	6,204	...	..	..	18,067	55,048	4,017	98,758	...	...	...	...	..	..	18,998	65,197	4,779	67,005	62,453	...	5,47,587
11	...	...	52,288	...	...	281	...	...	...	...	...	...	...	...	...	...	...	...	...	...	58,219
12	...	5,474	2,867	15,180	...	5,134	...	58	14,468	1,664	...	..	..	...	...	...	7,388	..	...	...	75,611
13	...	...	...	...	...	2,141	1,468	...	(f) 0	...	...	...	..	...	...	...	(f) 5,885	...	(f) 5,713	...	15,255
14	...	...	...	...	..	16,690	416	1,510	..	...	...	...	..	..	216	12,930	...	...	41	...	44,458
15	6,447	...	...	.	508	8,593	7,025	10,507	...	...	...	(a) 10,001	...	..	...	...	..	...	...	...	58,618
16	8,100	.	...	..	...	11,384	808	290	...	...	...	...	...	..	...	...	...	...	...	...	15,181
17	...	472	5,617	8,621	...	605	11,650	22	100	1,671	..	..	...	..	...	...	18,027	...	...	...	67,006
18	...	...	2,587	8,770	...	987	...	...	..	227	...	..	...	..	...	...	174	..	...	...	25,726
19	2,064	...	...	(b) 227	...	6,147	8,663	3,018	(b) 412	(b) 998	...	..	...	...	..	...	(b) 3,585	..	1,458	...	23,265
20	...	...	...	...	...	479	...	240	...	..	...	...	...	...	..	...	...	...	...	...	719
	21,543	42,814	87,367	1,06,938	14,442	4,21,843	1,17,827	1,33,684	62,719	67,871	82,087	60,066	216	38,764	72,497	1,60,128	92,194	1,33,740	...	89,78,116

(a) See note (a) to Account No. 68-B, page 437.

(b) See note (b) to Account No. 68-B, page 437.

(c) See note (c) to Account No. 68-B, page 437.

(d) See note (d) to Account No. 68-B, page 437.

(e) See note (e) to Account No. 68-B, page 437.

(f) See note (f) to Account No. 68-B, page 437.

(g) Includes expenditure relating to Western India States Agency and expenditure on Civil Hospital at Aden.

(h) See note (g) to Account No. 68-B, page 437.

H.—Civil Works (charge 1 to Revenue.)

Administration of Justice	(b) 1,082	6,77,278	...	87,588	...	1,05,553	...	23,852	...	51,727	10,90,984	...	1,64,338	...	860	3,624	21,905	...	7,709	6,718	22,48,163		
Jails and Convict Settlements	(b) 17,791	4,15,194	...	38,376	...	2,561	1,15,928	...	...	11,24,988	2,59,767	...	99,178	...	2,715	33,814	1,72,055	...	780	908	22,82,865	
Police	(b) 31,352	8,37,395	...	1,93,580	...	4,884	5,63,520	...	11,545	...	3,88,762	8,27,501	...	6,98,479	...	43,293	1,40,468	3,99,025	...	1,180	46,253	41,83,907	
Post and P. & T.	...	...	...	...	...	...	8,517	...	...	...	3,158	...	...	...	...	...	...	...	...	...	11,175	
Scientific Departments	...	...	...	...	...	...	...	...	...	...	2,484	16,740	...	...	...	947	...	...	...	...	51,153	
Education	(b) 4,667	7,13,318	...	56,293	...	4,880	4,63,871	...	91,677	...	3,80,420	8,493	2,83,078	...	16,100	1,00,489	1,33,768	1,95,245	...	5,233	87,081	92,22,801	
Medical	(b) 16,503	11,45,948	...	1,88,487	...	2,784	4,69,683	...	47,333	...	6,50,360	9,514	3,29,319	...	...	17,784	86,891	5,86,750	...	3,164	45,017	40,06,053
Public Health	(b) 9,869	42,945	...	78,586	...	...	523	...	9,233	...	17,068	908	18,155	...	31,631	...	995	2,297	...	...	1,33,035	3,35,784
Agriculture	(b) 5,545	2,37,541	...	27,119	...	(b) 220	50,705	...	2,11,925	...	2,34,003	...	1,44,139	...	(b) 3,698	2,42,061	809	22,682	6,887	...	251	4,152	11,85,249
Industries	...	12,195	...	6,408	...	...	1,25,582	...	1,14,898	...	1,22,419	...	85,114	...	...	...	85,525	8,203	...	...	...	5,65,368
Stationery and Printing	...	3,536	...	1,172	...	...	866	...	520	...	43,951	1,061	...	...	...	92	3,010	...	...	...	...	48,004
Civil Works	(b) 1,50,672	12,65,875	...	1,43,832	...	(b) 5,380	36,364	...	86,379	...	7,55,426	2,806	5,08,688	...	(c) 8,761	1,23,370	2,448	15,761	1,42,368	...	7,696	20,945	22,26,866
Losses on stock	...	91,170	...	199	...	...	29,635	...	5,163	...	...	...	...	...	...	2	24,593	...	...	64	960	1,51,776
Miscellaneous Departments	...	2,682	...	7,535	...	...	5,906	...	4,294	...	1,248	...	10,854	...	1,091	65	—68	4,599	...	...	11	38,219
GRAND TOTAL	3,90,906	62,04,078	40,824	11,88,616	74,828	92,80,056	38,471	6,82,929	31,219	40,86,999	25,480	13,57,985	21,60,467	10,22,908	2,21,945	(d)	6,80,995	18,63,866	...	27,184	8,73,674	2,10,59,009	
	55,34,978	12,33,440	23,04,384	7,21,000	41,08,298	39,05,785	40,83,370	9,02,940	18,63,866	...	...	...	...	...	...	...	...	...	...	...	...	...

(a) See paragraph of the Budgetary Vote page 48.
 (b) Includes expenditure on Backward Tracts which is Reserved.
 (c) Includes expenditure on Backward Tracts.
 (d) Includes expenditure on Suspended Transferred Subject classified as "Reserved A".

No. 66 F.—ACCOUNT OF INTEREST ON CAPITAL OUTLAY ON HYDRO ELECTRIC SCHEME
during the year ended 31st March 1930.

This account sets forth the interest charged on Capital Outlay on Hydro Electric Projects,
vide Note on page 454.

	Reserved,
GOVERNMENT OF MADRAS.	Rs.
Interest on Capital Outlay on Hydro Electric Scheme	53,716
Total .	53,716

XXXI and 42—Bombay Development Scheme.

These heads have been opened from the year 1927-28 to record the revenue receipts and working expenses of the various sub-schemes of the Bombay Development Scheme as and when they are completely developed and regular revenue accounts are opened for them.

No. 66-G.—ACCOUNT OF REVENUE RECEIPTS FROM BOMBAY DEVELOPMENT SCHEME during and to end of the year 1929-30.

Head of Account	Receipts during 1929-30.	Receipts to end of 1929-30.
	R	R
INDUSTRIAL HOUSING SCHEME.		
Cotton Cess	17,43,350	1,33,72,386
Chawl Rents	5,41,403	30,82,220
Miscellaneous	3,309	38,199
	22,88,071	1,64,92,814
AMBARNATH WATER SUPPLY SCHEME.		
Sale of Water	52,88	1,65,447
Miscellaneous	899	4,666
Deduct—Refunds . . . . .	...	163
	53,786	1,69,950
AMBARNATH ELECTRIC SUPPLY SCHEME.		
Sale of Electricity	42,589	2,13,416
Miscellaneous . . . . .	...	2,085
	42,589	2,16,101
SUBURBAN SCHEMES AND GENERAL SCHEMES.		
Cotton Cess	4,00,000	36,60,667
Rent from properties	69,719	26,97,637
Sale of Water	3,62,703	
Miscellaneous	34,982	
	8,74,404	63,64,304
Total Revenue Receipts from Bombay Development Scheme. .	32,58,850	(a) 2,32,43,169

(a) Includes receipts amounting to Rs. 1,84,18,536 of genuine revenue nature originally accounted for under the Capital receipt head "XLII—Bombay Development Scheme" to end of the year 1928-29.

No. 66-H.—ACCOUNT OF EXPENDITURE FROM REVENUE ON THE BOMBAY DEVELOPMENT SCHEME during and to the end of the year 1929-30.

Head of Account.	PROVINCIAL RESERVED.	
	Expenditure during 1929-30.	Expenditure to end of 1928-30
INDUSTRIAL HOUSING SCHEME.		
Original works	10,891	18,621
Repairs	2,16,201	6,27,255
Establishment	1,29,754	3,80,098
Tools and Plant	895	4,141
Suspense	—201	1
General Charges	7,988	39,890
Interest on Capital	20,07,150	62,20,986
Total	23,72,678	72,90,992
Deduct—Cost of Audit charged to Central Government	2,056	7,771
Total	23,70,622	72,83,221
AMBARNATH WATER SUPPLY SCHEME.		
Original Works	551	551
Repairs	37,425	56,450
Establishment	18,109	24,634
Tools and Plant	578	138
Interest on Capital	2,93,607	5,97,993
Total	3,50,270	6,79,766
AMBARNATH ELECTRIC SUPPLY SCHEMES.		
Original Works . . . . .	..	4
Repairs	19,797	51,485
Establishment	10,256	21,347
Tools and Plant	501	68
Interest on Capital	64,066	1,30,594
Total	94,920	2,03,498
Total Revenue Expenditure on the Bombay Development Scheme	23,15,812	81,66,485

H.—Civil Works (charged to Revenue).

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Section EH.—Capital outlay on Civil Works and Miscellaneous Public Improvements.

Expenditure { **Charged to Revenue Rs. 15,89,470.**
Not charged to Revenue Rs. 2,65,26,819.

MAJOR HEAD.	Number of Account.	Detail of Accounts.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Receipts.	Expenditure.
Initial Expenditure on New Capital at Delhi	67	Initial Expenditure on New Capital at Delhi—	461	R	R	R
		Delhi—				72,72,289
		Detailed—				
	67A	Buildings	462	80,02,327		
	67B	Communications	463	44,290		
		Public Improvements	463	58,115		
	67C	Maintenance during construction	463	1,94,776		
	67D	Expenditure	463	49,280		
	67E	Expenditure	465	4,24,511		56,84,189
Capital outlay on Hydro-Electric Schemes Bombay Development Scheme.	58	Expenditure	469			—1,77,098
Civil Works (Not charged to Revenue).	59	Expenditure	461			1,87,47,490
		TOTAL				2,65,26,819
Civil Works (Charged to Revenue)	60	Expenditure	461			15,89,470

The capital major heads included in this section are :—

Not charged to Revenue.

- (1) 57—Initial Expenditure on New Capital at Delhi.
- (2) 58—Capital outlay on Hydro-Electric Schemes.
- (3) 59—Bombay Development Scheme.
- (4) 60—Civil Works not charged to Revenue.

Charged to Revenue.

- (5) 41-A.—Capital expenditure on Civil Works met out of Extraordinary Receipts. (Punjab).
- (6) 41-B.—Capital outlay on Hydro-Electric Schemes met from Revenue. (Punjab).

Of these, (1) is Central and (2) to (6) are Provincial.

2. The expenditure falling under the first group relates to special capital projects of buildings, communications or allied works of lasting public utility undertaken by the Central or Provincial Governments from resources outside the Revenue Account. The essential conditions precedent to the opening of a capital major head outside the revenue account are that the expenditure must be of a capital nature under the ordinary principles of accounting, subject in the case of Local Governments to the proviso that projects so financed must be projects for which money might be borrowed under the Local Government (Borrowing) Rules.

3. In the Punjab, where a large amount of extraordinary revenue receipts has accrued, the Local Government have decided to meet a portion of the capital expenditure recorded under the head "60—Civil Works not charged to Revenue" from those receipts, the amount being transferred to the head "41-A" within the Revenue Section of the accounts. Similarly it is intended on occasions to transfer a portion of the amount recorded under the head "58—Capital outlay on Hydro-Electric Schemes" to the head "41-B," though no such transfer was actually made in the accounts for 1928-29 or 1929-30.

57.—Initial expenditure on New Capital at Delhi.

This head was opened in the accounts for 1912-13 for the record of capital expenditure directly incurred on the construction and equipment of the permanent Capital at Delhi. The initial expenditure incurred in 1912 and 1913 and the recurring charges of subsequent years in connection with the provision of temporary accommodation for the Government of India at Delhi pending the construction of the New Capital have been charged within the Revenue Account under "Civil Works". In the same way, charges incurred in administrative and commercial departments in connection with the foundation of the New Capital are treated as departmental expenditure chargeable to the departments concerned. Thus, the expenditure on land and buildings required for the New Cantonment at Delhi and any corresponding receipts, appear under the Military heads concerned. A portion of the capital expenditure involved in the rearrangement of the Railway System adjoining the New City has been treated as capital outlay on railways. As the project is nearing completion, all maintenance charges in connection with completed sections of the project Estimate are now being debited to "41—Civil works".

The various items of expenditure occurring, falling under different major heads, as well as receipts which form a direct set-off against that expenditure, are brought together in a separate account which is maintained to work out the net cost of the change of Capital.

No. 67A.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(i) (c) OTHER BUILDINGS during and to end of the year 1929-30.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Central Buildings—		
(i) Viceroy's Court	1,68,778	15,45,411
(ii) Great Place	31,770	7,85,876
(iii) Central Vista	1,715	5,49,050
(iv) Furniture and Fittings	7,00,564	23,09,700
B.—Other Government Offices	22,271	9,12,568
C.—Residential Buildings	11,62,067	1,67,03,296
D.—Medical Buildings	1,63,311	2,63,000
E.—Police Buildings	11	2,19,387
F.—Fire Stations	18,905	82,024
G.—Miscellaneous Civil Buildings	15	2,56,720
H.—Military Buildings	27,632	9,65,158
I.—Other Buildings	6,47,155	14,50,354
Total D(i) (c) Other Buildings	50,02,327	2,66,25,864

No. 67B.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(ii) COMMUNICATIONS during and to end of the year 1929-30.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Constanting Avenues	80	70,414
B.—Arteries	—13,782	19,36,992
C.—Miscellaneous Roads	57,758	1,01,342
D.—Service Roads (Permanent)	229	3,66,774
E.—Roads on Bridge . . . . .	...	80,688
F.—Dust-proof treatment . . . . .	...	12,834
G.—Through Communications . . . . .	...	3,51,423
Total D (ii) Communications	44,290	30,19,451

No. 67C.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(iii) Miscellaneous Public Improvements during and to end of the year 1929-30.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Parks and Gardens	24,523	11,71,672
B.—Recreation Parks	15,762	3,67,524
C.—Palmings	14,367	3,42,681
D.—Road Circuses	6,586	1,39,550
E.—Indrapat Reservoir	—2,523	1,29,028
Total D (iii) Miscellaneous Public Improvements	58,115	21,47,425

No. 67D.—DETAILED ACCOUNT of WORKS EXPENDITURE—D (vi) Sanitation during and to end of the year 1929-30.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Storm water drains	79,021	23,17,416
(ii) Sewerage and Sewage disposal	68,074	35,61,739
(iii) Water supply	29,576	44,67,172
(v) Conservancy	10,505	7,76,834
Total Sanitation	1,94,776	1,16,23,201

No. 67E.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(ix) Miscellaneous during and to end of the year 1929-30.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Survey and Preliminary expenditure	1,714	1,23,098
B.—Preparation of site	33,541	37,87,972
C.—Experiments and models	2,062	1,79,283
D.—Service Roads (Temporary) . . . . .	...	5,98,569
E.—Water Supply and other General Services	—3,788	17,15,270
F.—Medical and Sanitary	2,246	2,62,230
G.—Miscellaneous	13,505	24,71,387
Total Miscellaneous	49,250	91,37,818

No. 67F.—DETAILED ACCOUNT of WORKS EXPENDITURE—D (x) Maintenance during Construction during and to end of the year 1929-30.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Maintenance of buildings	1,98,323	20,35,776
(ii) Maintenance of roads	—139	11,92,056
(iii) Maintenance of parks and gardens, etc.	21,778	21,10,366
(iv) Irrigation and domestic water supply	291	11,30,900
(v) Conservancy and sanitation	1,53,729	11,01,275
(vi) Hospitals and dispensaries	15,590	1,85,090
(vii) Renewal of coolie camps . . . . .	...	10,810
(viii) Renewing hospitals and dispensaries for coolies . . . . .	..	3,146
(ix) Storm water drains	—161	1,13,979
(x) Entertainement of chowkidars for general purposes	353	1,04,479
(xi) Running expenses of electric power plant for general purposes	5,523	5,44,931
(xii) Running expenses of Imperial Delhi Railway for general purposes	—15,707	3,14,455
(xiii) Tractors and lorries . . . . .	...	76,921
(xiv) Miscellaneous and general	4,921	2,68,097
Total D(x) Maintenance during construction	4,24,511	91,89,781

HH.—Capital outlay on Civil Works, etc.

58.—Capital outlay on Hydro-Electric Schemes.

This head records the capital expenditure on Hydro-Electric schemes undertaken by the Governments of Madras and the Punjab. In the Punjab, the interest charge during construction of the Uhl River Project is charged to the capital account of the work.

Two new major heads, designated "XXXA Hydro-Electric Schemes" and "41-C —Interest on Capital outlay on Hydro-Electric Schemes", have been opened in Section H of the accounts for the record of revenue and interest charges of projects which have begun to earn revenue. The first head has not been operated upon in the accounts for 1929-30.

No. 67-G.—ACCOUNT of CAPITAL OUTLAY on HYDRO-ELECTRIC SCHEMES NOT CHARGED to REVENUE during and to end of the year 1929-30.

	Expenditure during the year			Expenditure to end of the year.
	Reserved.	Transferred.	Total	
	Rs.	Rs	Rs	Rs
Government of Madras.				
Glen Morgan Scheme—				
Works	7,83,873	...	7,83,873	10,80,986
Establishment	73,102		73,102	69,523
Suspense	72,460	...	72,460	1,26,925
Deduct—Receipts and Recoveries on Capital Account	2,676		27,676	29,705
Total	(a) 9,01,859		9,01,859	12,67,679
Government of Punjab.				
Uhl River Hydro Electric Project—				
Production . . . . .	...	21,07,805	21,07,805	84,76,601
Transmission . . . . .	...	72,859	72,859	1,69,347
Other charges . . . . .	...	31,198	31,198	6,11,154
Total . . . . .	...	22,11,862	22,11,862	92,57,162
Establishment and Contingencies . . . . .	...	9,50,671	9,50,671	37,17,701
Interest on Capital Outlay . . . . .	...	6,28,012	6,28,012	14,61,601
Suspense . . . . .	...	1,55,674	1,55,674	9,05,038
Deduct—Receipts and Recoveries on Capital Account . . . . .	...	—4,932	—4,932	71,095
Total . . . . .	...	(b) 30,51,151	30,51,151	1,52,90,407
Lyallpur Electrification Project—				
Works . . . . .	...	(c) 1,83,337	1,83,337	2,67,469
Establishment . . . . .	...	22,839	22,839	38,784
Total . . . . .	...	2,06,176	2,06,176	3,06,253
Amritsar Electrification Project—				
Works . . . . .	...	5,67,391	5,67,391	5,67,391
Establishment . . . . .	...	57,612	57,612	57,612
Total . . . . .	...	6,25,003	6,25,003	6,25,003
TOTAL GOVERNMENT OF PUNJAB		47,82,330	47,82,330	1,62,21,863
TOTAL EXPENDITURE NOT CHARGED TO REVENUE	9,01,859	47,82,330	56,84,189	1,74,80,342

(a) Includes Rs. 1,70,267 and Rs. 1,857, respectively on account of Expenditure in England and Exchange thereon.

(b) Includes Rs. 5,39,504 and Rs. 4,484 respectively, on account of Expenditure in England and Exchange thereon.

(c) Includes a credit of Rs. 17,000 on account of depreciation.

HH.—Capital outlay on Civil Works, etc.

59.—Bombay Development Scheme.

The expenditure head '59-Bombay Development Scheme' and the corresponding receipt head 'XLII-Bombay Development Scheme' were opened in the accounts for 1920-21 for the record of the transactions in connection with the large programme of development and reclamation work undertaken by the Government of Bombay for the housing of the industrial population in Bombay. The Scheme is being financed from a special loan raised for the purpose by the Local Government and from advances from the Provincial Loans Fund, supplemented by 4/7ths of the gross revenue derived from a Town Duty on raw cotton imported into the city of Bombay by sea or land from any part of India at the rate of one rupee for every bale weighing approximately $3\frac{1}{2}$ cwt.

2. The expenditure on the various projects forming integral parts of the Bombay Development Scheme is set forth in Account No. 68. As no Revenue Account has been opened for the Scheme as a whole, *pro forma* adjustments for interest on capital and cost of audit are being made in the accounts of the various sub-schemes concerned. Separate Revenue Accounts have been opened for a few sub-schemes and appear as Accounts Nos. 66-G. and 66-H. in Section H.

3. The receipts hitherto recorded under the capital receipt head 'XLII—Bombay Development Scheme' consist of (i) the proceeds of the cotton cess and (ii) receipts from sale of land under contract for the project. Of these, the former which are essentially of a revenue nature are now credited to the revenue head 'XXXI—Bombay Development Scheme', while the latter are taken in reduction of the capital expenditure under "59—Bombay Development Scheme". The head "XLII—Bombay Development Scheme" has accordingly been abolished from 1929-30 and the receipts, credited to this head to end of 1928-29 have been transferred to the account of capital expenditure except to the extent of Rs. 1,64,18,536, a sum that represents the amount of receipts of a revenue character which have been omitted from the capital account.

4. The Development Department as a separate entity has been abolished with effect from the 1st March 1930. The necessary changes in accounting procedure are under consideration.

No. 68—ACCOUNT of CAPITAL EXPENDITURE on the BOMBAY DEVELOPMENT SCHEME during and to end of the year 1929-30.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year (a).
A.—WORKS AND ACQUISITIONS.	R	R
<i>Reclamation Schemes.</i>		
B. 1 Back Bay Reclamation	58 82,830	8,02,75,626
B. 4 East Colaba Reclamation	17,050	9,35,941
	59,32,880	8,12,09,567
<i>Industrial Housing Schemes</i>		
B. 2 Housing, Naigaum	—143	67,80,157
B. 8 Do. DeLisle Road	264	68,76,036
B. 5 Do. Worli	242	1,78,52,623
B. 10 Do. Raoli		891
B. 11 Do. Sewri	—187	15,08,371
Add—Interest charges (b) . . . . .	..	85,82,034
	17,862	1,76,06,112
<i>Other Bombay Schemes.</i>		
B. 6 Clare Road (c) . . . . .	...	33,794
B. 7 Hornby Road Section	70,593	12,88,523
B. 8 Murzban Road (c) . . . . .	...	39,543
B. 9 Dadar Distillery	40,280	9,78,706
	1,10,873	23,40,656
<i>Suburban Schemes.</i>		
S. 1 Kurla-Kirol	83,350	14,00,885
S. 2 Trombay North East	1,11,533	18,66,697
S. 3 Do. North West	1,23,178	19,53,748
S. 4 Do. West	17	262
S. 5 Malvani . . . . .	...	...
S. 6 Danda	28,131	6,48,156
S. 7 Khar Model Suburb	1,47,108	30,45,171
S. 8 Bandra Chapel Road	2,459	2,15,083
S. 9 Ghatkopar . . . . .	...	...
S. 10 Aerodrome near Gilbert Hill	99,786	17,43,668
Carried over	5,95,562	1,09,63,670
	60,61,615	12,51,56,335

(a) Includes *pro forma* adjustments of interest charges on capital expenditure on the various sub-schemes.

(b) Interest charges have not been worked out separately for these sub-schemes. From 1927-28, the charges are being recorded in the Revenue Section under the Major head '42—Bombay Development Scheme'.

(c) These schemes have been transferred to the Public Works Department. The figures in column "Expenditure to end of the year" represent interest and audit charges debited *pro forma* to these schemes.

No. 68—ACCOUNT of CAPITAL EXPENDITURE on the BOMBAY DEVELOPMENT SCHEME during and to end of the year 1929-30—*concl'd.*

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
Brought forward	60,61,615	12,51,56,335
<i>Suburban Schemes—contd.</i>	5,95,562	1,09,63,370
S. 11 Rann of Juhu . . . . .	..	18,508
S. 12 Suburban Trunk Road	99,178	21,95,652
S. 13 Salsette Main Drainage	3,158	53,160
S. 15 Ambernath	99,125	18,39,655
S. 16 Shabai	44,948	6,17,019
S. 17 Central Salsette	4,09,073	82,84,748
S. 18 Kiroli North	33,705	5,67,017
S. 19 Salsette Water Supply	2,94,870	23,70,214
S. 20 Khapoli Water Supply . . . . .	...	2,67,640
S. 21 Ambernath Water Supply	—1,284	46,27,487
S. 22 Kurla Trombay Railway	31,200	6,02,066
S. 23 Ambernath Electric Supply	—65	10,32,951
S. 24 Willingdon Park	—152	5,341
	16,09,318	3,34,45,378
<i>General Schemes.</i>		
G. 1 Quarters and Offices in Bombay and Salsette	12,886	20,00,171
G. 2 Miscellaneous Works	410	44,730
Add—Interest charges (b)	1,25,012	13,64,357
	1,38,258	34,09,264
	78,09,191	16,20,10,977
Deduct—Receipts on Capital account	19,35,747	76,07,551
TOTAL A—WORKS AND ACQUISITIONS	58,73,444	15,44,03,426
B. Establishment (c)	5,02,080	1,25,40,461
C. Tools and Plant	—16,142	35,62,421
D. Grants and Advances	—2,45,204	1,59,166
E. Suspense	4,397	3,68,006
GRAND TOTAL	61,18,575	17,10,38,480
Deduct—Interest met from Ordinary Revenues	62,53,445	5,17,67,850
Deduct—Cost of Audit charged to "23—Audit, Central"	42,229	5,15,920
Net Total	(a)—1,77,099	11,87,40,710

(a) Includes Rs. 37,982 on account of expenditure in England and Rs. 372 on account of Exchange.

(b) Interest charges have not been worked out separately for these sub-schemes.

(c) Includes cost of audit brought to account *pro forma*.(d) Includes receipts amounting to Rs. 10,48,974 of genuine capital nature originally credited under the Capital receipt head 'XLII' since transferred to this head without financial adjustment, *vide* paragraph 3 of the explanatory note, Page 457.

HH.—Capital outlay on Civil Works, etc.

8M2

60.—Civil Works not charged to Revenue.

This account sets forth the expenditure on the various capital projects falling under the general heading of buildings and communications, undertaken by Provincial Governments as a result of the borrowing powers conferred on them under the Reforms Scheme. The outlay on Civil Works treated as a charge against Revenue is brought to account under Section H'.

No. 69.—ACCOUNT of EXPENDITURE on CIVIL WORKS NOT CHARGED TO REVENUE during and to end of the year 1929-30.

	PROVINCIAL GOVERNMENTS.									TOTAL.
	Government of Madras		Government of Bombay.	Government of Bengal	Government of United Provinces	Government of Panjab	Government of Central Provinces.	Government of Assam	Shan States Federation	
	Reserved.	Transferred.	Transferred.	Transferred.	Transferred.	Transferred.	Transferred.	Reserved.		
	R	R	R	R	R	R				R
Buildings—										
Forest	8,488	...	...	...	8,488
General Administration:										
Legislative bodies	18,564	9,03,909	...	...	...	...	...	9,22,478
Commissioners and District officers	45,489	...	...	...	1,74,518
Administration of Justice	1,72,606	...	55,046	...	...	...	...	2,34,646
Jails and Convict Settlements	—10	1,64,006	...	...	—4,035	...	...	...	1,59,961
Police	90,287	5,99,285	...	...	...	...	6,89,572
Education	21,64,280	...	...	...	...	...	...	21,64,260
Medical	58,882	4,16,789	...	...	1,33,151	...	...	...	6,08,822
Agriculture	29,398	...	...	...	29,398
Civil Works	69,829	...	...	...	69,829
Miscellaneous Departments	49,842	...	...	...	...	...	...	49,842
Total Civil Works—Buildings	58,672	29,89,644	9,94,196	7,86,792	2,82,300	...	...	...	51,11,604
Communications	2,116	6,85,686	14,51,039	17,70,514	11,02,490	5,11,497	2,25,810	4,72,895	61,71,497
Establishment (Account No. 80)	14,830	7,33,887	85,109	5,55,887	2,06,985	1,25,457	40,480	59,906	18,51,481
Tools and Plant (Account No. 81)	280	67,157	2,120	44,930	15,499	17,132	6,417	5,205	1,48,746
Expense	—1,624	—60,448	—17,754	...	...	...	—79,823
Total Expenditure during the year 1929-30	75,378	44,16,804	(a) 25,30,840	30,97,175	(b) 15,89,470	6,54,136	2,72,687	5,67,506	1,32,03,496
Add—Repayment of Capital Expenditure charged to ordinary Revenue	21,38,434	...	...	...	...	21,38,434
Deduct—Amount financed from Extraordinary receipts	15,89,470	...	...	...	15,89,470
Net Expenditure not charged to Revenue	75,378	44,16,804	25,30,840	52,30,839	...	6,54,136	2,72,687	5,67,506	1,37,47,490
Expenditure to end of 1929-1930.	Charged to Revenue	...	...	...	...	47,23,088	...	...	...	47,23,088
	Not charged to Revenue	5,068	58,07,273	4,23,12,084	57,03,204	2,83,59,650	1,21,37,374	6,54,136	2,72,687	5,67,506
		58,12,341								

(a) Includes Rs. 1,828 on account of Expenditure in England and Rs. 11 on account of loss by Exchange.

(b) Includes Rs. 138 on account of Expenditure in England and Rs. 1 on account of loss by Exchange.

HH.—Capital outlay on Civil Works, etc.

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Sections J. and JJ.—Miscellaneous.

Revenue, Rs. 3,70,27,392

Expenditure, { Charged to Revenue, Rs. 11,67,40,896.
 Not charged to Revenue, Rs. 94,82,587.

MAJOR HEAD.	No. of Account.	DETAILS OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Revenue.	Expenditure.
				R	R	R
Famine—						
A—Famine Relief	70	Expenditure	467	...	...	48,93,056
B—Transfer from Famine Relief Fund	87	Receipts and Expenditure	634	...	87,48,841	10,85,155
Territorial and Political Pensions	71	Expenditure	473	...	...	31,99,092
Superannuation Allowances and Pensions	72	Receipts—Central	477	...	20,76,812	...
"	72A	Ditto Provincial	478	...	42,19,806	...
"	72B	Expenditure—Central	481	...	...	2,65,98,443
"	72C	Ditto Provincial	483	...	...	4,10,85,208
Stationery and Printing	73	Receipts—Central and Provincial	487	...	65,27,773	...
"	73A	Expenditure—Central	489	...	...	54,81,678
"	73B	Ditto Provincial	491	...	...	1,13,77,842
"	73C	Details of charges under Printing Establishments	493	1,04,28,923	...	...
"	73D	Statement showing the Value of Stationery Stores supplied to the various Departments.	495	89,22,229	...	...
"	73E	Statement showing the Value of Stationery Stores in Stock at the commencement and at the end of the year	496	27,48,434	...	...
"	73F	Statement showing the Value of Printing Work, etc., supplied to the various Departments	499	1,50,96,234	...	...
Miscellaneous	74	Receipts—Central	503	...	85,24,388	...
"	74A	Ditto Provincial	505	...	1,19,29,732	...
"	74B	Expenditure—Central	507	...	...	88,70,241
"	74C	Ditto Provincial	509	...	...	95,60,244
		TOTAL			3,70,27,392	11,25,95,959
		Capital Outlay charged to Revenue.				
Payments of commuted value of pensions	73D	Central	484	...	...	4,19,659
"	73D	Provincial	484	...	...	37,35,273
		Total . . . . .			...	41,44,937
		Capital Outlay not charged to Revenue.				
Other Provincial Works not charged to Revenue	74D	Provincial	510	...	...	28,144
Payments of Commuted Value of Pensions	72D	Central	484	...	...	38,08,633
"	72D	Provincial	484	...	...	56,45,760
Bombay Land Scheme	74E	Central	512	...	...	...
		TOTAL . . . . .			...	94,82,587

Section J.—Miscellaneous.

The section covers all miscellaneous receipts and charges in the Civil Department, which are not directly attributable to any regularly constituted Department of Government. Prior to 1921-22, these transactions were grouped under "Section E—Miscellaneous Civil charges". The section as now constituted includes charges under Famine Relief, but excludes Exchange which is distributed over the different sections concerned.

Section J J.—Miscellaneous.

This section includes the capital major heads "60A—Other Provincial Works not charged to Revenue", "60 B—Payments of commuted value of Pensions" and "60 C—Capital outlay on Bombay Land Scheme". The last named was provisionally opened in the accounts for 1927-28.

43—Famine.

In consequence of the changes in the constitution of the old Famine Insurance Fund, the nomenclature of this group head has been changed from '43—Famine Relief and Insurance' to '43—Famine'. Under this general heading are grouped two expenditure heads of account.

A.—Famine Relief.

B.—Transfers to Famine Relief Fund.

The transactions under these heads, together with those under the receipt head 'Transfers from Famine Relief Fund', are exhibited in Accounts Nos 70 and 87.

2. The Origin of the appropriation to Famine Relief and Insurance.

The appropriation to Famine Relief and Insurance dates back to 1878-79. In 1876 and 1877 the Government of India, reviewing the effect upon their finances of the heavy famine expenditure of several preceding seasons, found that this expenditure had not really been met from loan funds, the ordinary revenue of the Government being just sufficing to meet its ordinary expenses. This state of affairs was recognised as unsatisfactory. Famine was an ordinary incident of the administration and should be met from current revenues. Government accordingly decided that it was desirable to increase the revenue of India as to leave a margin from which famine charges might be met.

A careful calculation of past expenditure showed that the average annual charge on account of famine relief had amounted to about 150 lakhs of rupees, and it was therefore decided to increase the annual revenues by this sum. This amount was raised by means of a famine cess (since abolished) levied upon land, and a license tax (subsequently merged in the general Income Tax) imposed upon persons following particular trades. These taxes were imposed in 1878-79, and it was expected that their imposition would swell the surplus of the year by 150 lakhs. No provision for the expenditure of this sum was made in the estimates. It was intended to hold it in the cash balances until it could conveniently be used in paying off debt. It was not until 1881-82 that a new head 'Famine Relief and Insurance' was opened on the expenditure side of the accounts, and a provision of rupees 150 lakhs made under it. This provision was, however, temporarily 'suspended' or 'reduced' on several occasions in subsequent years when Government was faced with financial stringency.

3. Method of effecting "Insurance". Appropriation for Reduction of Debt and its extension to Avoidance of Debt. It was originally intended to appropriate in each year a sum of rupees 150 lakhs to Famine Relief and Insurance, from which would be met the actual cost of famine relief incurred during the year, and also of the construction of Protective Railways and Irrigation Works up to a maximum limit of one half of the total provision, any part of the Rs. 150 lakhs that remained unspent being taken as a cumulative insurance against severe famine in the future. It was considered undesirable to pay this unspent balance into a specific fund. Government preferred to meet the famine expenditure from the general revenues and to effect insurance against such charges in the future by strengthening the general financial position of the country. Accordingly, in the early years of the scheme, the surplus funds of the provision were on several occasions employed in paying off debt. Government was, however, at that time borrowing largely for productive purposes and it was soon recognised that there was nothing to be gained by paying off old and incurring new debts simultaneously. It was decided, therefore, while borrowing continued, to appropriate the excess fund representing Famine provision to the avoidance of new rather than the liquidation of old loans. In pursuance of this policy the unexpended balance of the provision was after 1885 actually spent in each year upon productive works.

4. Incidence of Famine Expenditure before the Reforms. Prior to 1907-1908 the expenditure upon Famine Relief was a Provincial charge until provincial resources were exhausted, when the burden shifted to Central Revenues. As this system was found unsuited to the satisfactory

J. and J J.—Miscellaneous.

working of the quasi-permanent provincial settlements, it was decided to make famine relief at the outset a Central liability, and to call upon the provincial resources only when the expenditure became really heavy. It was accordingly decided to appropriate one quarter of the famine provision of Rs. 150 lakhs to form a species of reserve against which Provincial Governments might draw in time of famine. The sum of Rs. 37½ lakhs was then distributed among the provinces liable to famine in proportion to their comparative needs, the share allotted to each province being added to its resources by an annual assignment from Central to Provincial revenues. The credit was, however, a book credit only; a credit under the head "Transfers between Central and Provincial Revenues" being counterbalanced by a corresponding debit under the head "Reduction or Avoidance of Debt" in the Provincial section of the accounts. Under this system the Provincial allotment was regarded as of the nature of an insurance payment, in return for which any famine expenditure incurred by a province was treated as wholly "Central" within certain prescribed limits. The extent to which any local government was thus entitled to have its famine expenditure treated as "Central" was represented by its "famine credit" in the *pro forma* account which was maintained under this system. When this credit was exhausted, further expenditure was shared equally between the Central and the Provincial Government. This arrangement was discontinued in 1917-18, when the Central Government's share of the famine relief expenditure was fixed uniformly at 25 per cent. The Provincial Governments' share at 4th This method of apportionment remained in force till, on the advent of the Reforms, Famine Relief became a wholly provincial subject.

5 Position under the Reforms. Under the Statutory Rules framed under the Government of India Act as they stood up to 1927-28, each Provincial Government was required to contribute from its resources a fixed sum every year for Famine Insurance. The annual contribution was devoted in the first instance to outlay on the construction of protective works and, if necessary, on relief measures, the sum not required for these purposes being utilised in building up a Famine Insurance Fund. The balance at the credit of the fund was regarded as invested with the Central Government which paid interest on it, and it was available for application, when necessary, to any of the objects mentioned above and also to the grant of advances to cultivators.

The constitution of the Fund has undergone a radical change with effect from the financial year 1928-29. Under the new regulations the Fund has ceased to be an Insurance Fund. It is now called the "Famine Relief Fund" and it provides, as its main and primary object, for expenditure on Famine Relief proper, the word 'Famine' being held to cover famine due to drought or other natural calamities. Accordingly, the annual assignment from revenue, as well as the balances in the Fund till they exceed a certain prescribed amount, are not expended save upon the relief of famine. Loans to cultivators are not granted from the new Famine Relief Fund direct, but the Fund may advance money for financing the Provincial Loan Account if and when its balance exceeds the prescribed minimum. The balance at credit of the old Famine Insurance Fund on the 31st March 1928 was transferred to the new Fund on 1st April 1928. In Burma and Assam, where no Famine Relief Fund has been created, the balances at credit of the old Famine Insurance Fund were transferred to the general balances of the provinces.

6. The transactions of the Famine Relief Fund are exhibited in Account No. 87, which shows the balance at credit of the Fund at the end of the year 1929-30.

No. 70.—ACCOUNT of Expenditure on FAMINE RELIEF for the year ended 31st March 1930.

	PROVINCE GOVERNMENTS																	Total			
	CENTRAL GOVERNMENT.	RESERVED.										GOVERNMENT OF ASSAM.	GOVERNMENT OF CENTRAL PROVINCES AND BEHAR.	GOVERNMENT OF GUJARAT AND QUANA.	GOVERNMENT OF MADRAS.	GOVERNMENT OF PUNJAB.	GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF BENGAL.	GOVERNMENT OF BOMBAY.	GOVERNMENT OF MADRAS.
Charges in India.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
Salaries and Establishment	525	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Relief Works—																					
Communications :																					
Wages of labour . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Other charges . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Irrigation works :																					
Wages of labour . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Other charges . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Other Works :																					
Wages of Labour . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Other charges . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Gratuitous Relief . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous—																					
Measures for protection of cattle . . . . .	..	82	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Other Expenditure . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Charges in England.																					
High Commissioner.																					
Leave Salaries and Deputation Pay	£ 28	£ 10	£ 10	£ 10	£ 10	£ 10	£ 10	£ 10	£ 10	£ 10	£ 10	£ 10	£ 10	£ 10	£ 10	£ 10	£ 10	£ 10	£ 10	£ 10	
Ditto converted into Rs. at £ 1= Rs. 13½	R 368	R 129	R 129	R 129	R 129	R 129	R 129	R 129	R 129	R 129	R 129	R 129	R 129	R 129	R 129	R 129	R 129	R 129	R 129	R 129	
Exchange on ditto	2	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
Total Charges under Famine Relief	885	133	5,96,638	46,212	8,64,633	2,64,992	4,43,360	2,43,433	2,43,433	2,43,433	2,43,433	2,43,433	2,43,433	2,43,433	2,43,433	2,43,433	2,43,433	2,43,433	2,43,433	2,43,433	

(a) Represents expenditure on food relief.
 (b) Includes Rs. 21,800 on account of expenditure on flood relief.
 (c) Not from ordinary revenue.
 (d) Represents charges in connection with hay operations.

44.—Territorial and Political Pensions.

Under this head are recorded various pensions and charitable allowances granted, for reasons of State, to members of former Ruling Families and others.

Only pensions granted to non-officials whose services, descent, or connections are such that it is on general grounds of policy desirable that Government should extend to them some measure of assistance or recognition are classed as 'Political Pensions.' All other pensions which were treated as 'Political' prior to 1921-22 are now recorded under "Superannuation Allowances and Pensions."

No. 71.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the year ended 31st March 1930.

INDIA GENERAL.		R	R
<i>Not exceeding Rs. 10,000 per annum—</i>			
Miscellaneous Pensions		1,22,346	
Charitable Allowances		19,868	
	TOTAL		1,52,214
BALUCHISTAN.			
<i>Not exceeding Rs. 10,000 per annum—</i>			
Miscellaneous Pensions		50,280	
Charitable Allowances		1,50	
	TOTAL		37,530
NORTH-WEST FRONTIER PROVINCE.			
Kutab-ud-din (Nawab of Tonk)		28,118	
<i>Not exceeding Rs. 10,000 per annum—</i>			
Miscellaneous Pensions		24,557	
	TOTAL		52,675
MADRAS.			
Carnatic Stipends.			
Prince Sir Ghulam Mohammad Ali, Khan Bahadur, K.C.I.E., Prince of Arcot		50,000	
<i>Not exceeding Rs. 10,000 per annum—</i>			
Miscellaneous Pensions (including commutations and other allowances)		1,44,062	
Tanjore Pensions.			
<i>Not exceeding Rs. 10,000 per annum—</i>			
Miscellaneous Pensions (including commutations)		16,825	
	Carried over	2,10,827	2,42,419

No. 71.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the year ended
31st March 1930—*contd.*

	R	R
Brought forward	2,10,827	2,42,419
Kurnool Pensions.		
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	4,977	
Masulipatam Pensions.		
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions (including commutation)	15,422	
Bellary Pensions.		
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	6,060	
Mysore Pensions.		
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	868	
Other Pensions.		
<i>Not exceeding Rs. 10,000 per annum—</i>		
Halikhana Allowance		
The First Raja of Coimbatore	75,476	
The Second Raja of Coimbatore	15,000	
The First Raja of Palghat	9,299	
Raja Krishna Varma Valia of Malabar	13,801	
Unnikairi alias Raja Vallabha of Malabar	15,344	
Chirakkal Korlakath Rama Varma Valia Raja Malabar	17,510	
Sultan Adi Raja Adnad Ali Raja of Cannanore	19,168	
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	1,41,421	
Charitable allowances	205	
TOTAL		5,45,824
BOMBAY.		
Sardar Mir Muzaffer Husain Khan, head of the branch of the family of Rahimut-ul-Nissa Begam	30,859	
Mir Masud Alam Khan, head of the branch of the family of Ziaul Nissa Ladli Begam	30,859	
Sardar Saha alias Balasahab Bhonsle	30,000	
Mir Ali Murad Khan	12,600	
Mir Meherab Khan	12,000	
Mir Sohrab Khan <i>Head</i> Mir Rustom Khan	15,800	
Mir Mohmed Bux Khan	51,307	
His Highness the Aga Khan	12,000	
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	1,77,155	
Charitable Allowances	5,030	
TOTAL		3,76,570
Carried over		11,64,813

No. 71.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the year ended 31st March 1930—*contd.*

	Brought forward	R	R
			11,64,613
BENGAL.			
Nawab Asif Kader Syed Nasir Ali Mirza Bahadur, Nawab of Murshidabad (Nizamut Family)		2,30,000	
Syed Mahomed Fyez Ali Khan (Nizamut Family)		21,708	
Prince Mohomed Askari Buland Jah Mirza Bahadur (Oudh Family)		18,000	
Prince Mohomed Babur Mirza Bahadur (Oudh Family)		18,000	
„ Sultan Muza Mohomed Pear Ali Bahadur (Oudh Family)		18,000	
„ Mohomed Akiam Hussain Afsari-Mulluck Mirza Bahadur (Oudh Family)		18,000	
„ Abed Ali Mirza Dana Jah Bahadur (Oudh Family)		15,000	
<i>Not exceeding Rs. 10,000 per annum—</i>			
Miscellaneous Pensions		13,407	
	TOTAL		6,47,113
UNITED PROVINCES.			
Maharaja of Benares		75,000	
Saiyed Ahmed Shah of Meerut		11,940	
Family of Raja Lal Singh, Ranbir Singh		12,000	
<i>Not exceeding Rs. 10,000 per annum—</i>			
Miscellaneous Pensions (including commutations)		5,50,677	
	TOTAL		6,49,617
PUNJAB.			
<i>Not exceeding Rs. 10,000 per annum—</i>			
Miscellaneous Pensions		60,594	
	TOTAL		60,594
BURMA.			
<i>Not exceeding Rs. 10,000 per annum—</i>			
Miscellaneous Pensions		1,24,047	
Charitable Allowances		8,814	
	TOTAL		1,42,861
BIHAR AND ORISSA.			
Rambhandra Deb, Superintendent of the Puri Temple		25,000	
<i>Not exceeding Rs. 10,000 per annum—</i>			
Miscellaneous Pensions		18,384	
	TOTAL		38,984
	Carried over		27,03,284

No. 71.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the year ended
31st March 1930—*concl'd.*

	R	R
Brought forward		27,03,284
CENTRAL PROVINCES.		
Nagpur Burhanshah Family.		
Raja Azum Shah	50,000	
Bhonsla Family.		
Raja Raghoji Rao (Janoji Family)	60,000	
Luchman Rao	12,000	
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	2,43,838	
Total		3,65,338
ASSAM.		
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	7,043	
Total		7,043
COORG.		
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	626	696
TOTAL CHARGES IN INDIA		30,76,961
Charges in En. land.		
<i>Secretary of State.</i>		
Members of the Family of the late Maharajah Duleep Singh	£ 8,672	
Members of the Bengal Nizamut Family	461	
Total	£ 9,133	
Ditto converted into Rs. at £1=Rs. 13½		1,21,771
Exchange on ditto		960
TOTAL TERRITORIAL AND POLITICAL PENSIONS		31,99,692

XXXIII and 45—Superannuation Allowances and Pensions.**GENERAL.**

Pensions and gratuities paid from the revenues of Government fall into two main classes, according as they are paid to officers who have retired from Government service or to the surviving families of deceased officers.

2. The accounts under this head are complicated by the appearance in the books of subscriptions to a number of old Funds which have ceased to exist in so far as concerns new entrants to the departments formerly interested in them, but to which old members continue to subscribe. These abolished Funds are the Military Orphan and the Medical Retiring Funds, which have been superseded by the Indian Military Service Family Pension Fund, the accounts of which appear in the Army books; and the Bengal, Bombay and Madras Civil Funds, which have been replaced by the Indian Civil Service Family Pension Fund.

REVENUE.

3. Apart from the transactions of the abolished Funds mentioned above, the subscriptions under the Indian Civil Service Family Pension Regulations and contributions received from Foreign Governments, etc., in respect of the pensions of officers left to the Government are the main items of revenue under this head.

4. Expenditure on superannuation allowances, pensions and gratuities to retired civil officers of all departments except Railways is recorded under this head, besides the contributions to Provident and Service Funds and family pensions paid from funds merged in Government balances, including the abolished Funds mentioned above. This head is also debited with the annual equated payments to capital on account of commutations of pensions; see paragraph 6 below. Pensions to retired Military officers are charged to the Army Estimates. Pensionary charges of the Posts and Telegraphs Department are debited to the general head "45—Superannuation Allowances and Pensions" but the Department is required to make a contribution each year based, not on the actual payments made during the year, but on the pensionary liability to be met on the retirement of employees then in service. The contribution payable by the Indian Posts and Telegraphs Department during 1929-30 was tentatively fixed at Rs. 60 lakhs, besides Rs. 1,25,000 payable by the Indo-European Telegraph Department, and these amounts have been charged to the Posts and Telegraphs Department by credit to this head. An analogous procedure is also followed in the case of the Irrigation, Northern India Salt Revenue and other Commercial departments except Railways, and in these departments the pensionary charges debitable to the Commercial heads of account are computed at a percentage on establishment charges, while the actual pensions are charged to this head. In Railways in which the number of pensionable officers is very small, the actual payments are charged to that Department.

45A—Commutation of pensions financed from ordinary revenues.**60B—Payments of commuted value of pensions.**

5 These capital major heads have been introduced for the adjustment of payments on account of commutations of pensions which were formerly charged to the head '45-Superannuation allowances and Pensions' in the Revenue section of these accounts.

6. All payments on account of commutations of pensions whether made in England or in India, including payments made to other Governments, are brought to account, in the first instance, under the head "60B—Payments of commuted value of Pensions," which is a capital head, outside the Revenue Account, in the books of the Central or the Provincial Government, as the case may be, and at the end of the year such portion of the expenditure recorded under this head as the Government concerned may decide to charge against current revenues is transferred to the capital major head "45A—Commutation of pensions financed from ordinary revenues".

The net amount debited to the Capital Major head "60B—Payments of Commuted value of pensions", after deducting therefrom the recoveries, if any, from other Governments, is repaid from revenue either in a lump sum or by a system of equated payments, spread over 15 years, which include interest on the capital invested. Such equated payments are charged to the head "45-Superannuation Allowances and Pensions" or other appropriate major head in the Revenue section of the Accounts, by credit to (a) the capital head "60 B—Commuted Value of Pensions" for the capital portion of the payments, and to (b) "19-Interest on Ordinary Debt" for the interest portion.

No. 72.—ACCOUNT of RECEIPTS in aid of SUPPLEMENTARY Allowances and Pensions for the year ended 31st March 1930.

	India General.	Baluchistan	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	TOTAL.
Central Government														
RECEIPTS IN INDIA.														
Subscriptions to the Military Orphan Fund .	£	£	£	£	£	£	£	£	£	£	£	£	£	£
			...	..	..	1,39,638	..	...	...	..	...	...	...	1,39,638
Subscriptions under the Indian Civil Service Family Pension Regulations .	1,06,692	2,287	10,338	1,03,739	1,03,352	91,437	1,25,499	75,277	82,211	75,749	49,027	38,543	1,663	8,63,804
Contributions for Pensions and Gratuities .	2,87,803	17,131	27,020	2,238	2,00,580	45,448	8,501	6	743	26,476	23,251	106	..	6,72,896
Deductions for Marine Pension Fund .	12,916	...	..	..	...	...	..	...	..	..	..	..	..	12,916
Miscellaneous .	10,794	...	1,576	15	1,591	..	79	2,917	..	10	...	..	..	18,982
	3,87,945	19,418	38,984	1,06,042	3,05,523	2,76,321	1,37,079	5,912	91,953	1,02,235	72,278	38,631	1,663	17,11,234
Deduct—Refunds .	12,907	...	..	...	73	73,609	..	33	..	..	..	..	..	86,822
TOTAL RECEIPTS IN INDIA .	3,75,038	19,418	38,984	1,06,042	3,05,450	2,62,712	1,37,079	1,32,009	91,953	1,02,235	72,278	38,551	1,663	16,24,412

RECEIPTS IN ENGLAND—		Secretary of State	High Commissioner.	Total
Widows' Funds of the Home Establishment of the East India Company	Sale of 2½ per cent Consolidated Stock under Act 60 Vint., Ch. 11, Div. 1, etc.	£ 3,674	£ ..	£ 3,674
Subscriptions in respect of the India Office Provident Fund		609		609
Subscriptions in respect of the Indian Civil and Military Funds, and the Indian Navy Fund				
Bengal Civil Fund			98	98
Bombay Civil Fund—Provident Branch			128	128
Bengal Military Orphan Society		229		229
Bengal Military Fund		288		288
Madras Military Fund		244		244
Bombay Military Fund		271		271
Indian Navy Fund		5		5
Subscriptions and Donations : Indian Civil Service Family Pensions		4,548	20,880	25,428
Family Pensions of non-European members of the Indian Civil Service			482	482
Wage deductions on account of Contributions to Pensions			112	112
Adjustment of excess charges in previous years in respect of the pensions of Military Officers in civil employment		1,408		1,408
Miscellaneous		..	417	417
TOTAL RECEIPTS IN ENGLAND		£ 11,661	£ 22,092	£ 33,653
Ditto converted into Rs. at £ 1 = Rs. 13½				4,48,710
Exchange on ditto				3,690
TOTAL RECEIPTS—CENTRAL GOVERNMENT				20,76,812
TOTAL RECEIPTS—PROVINCIAL GOVERNMENTS, AS IN ACCOUNT NO. 72-A				43,19,830
TOTAL RECEIPTS IN AID OF SUPERANNUATION				62,96,708

No. 72A.—ACCOUNT of RECEIPTS in aid of SUPERNUNTIATION ALLOWANCES and PENSIONS of the PROVINCIAL GOVERNMENTS for the year ended 31st March 1930.

	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Provinces and Berar.	Government of Assam.	Government of Coorg.	Total
Provincial Governments.											
RECEIPTS IN INDIA.											
Contributions for Pensions and Gratuities	Rs. 4,37,334	14,94,158	1,24,281	2,61,973	2,69,437	2,07,720	91,426	1,04,040	18,466	2,320	29,31,555
Miscellaneous	29	(a) 8,88,259	317	2,42,497	97,688	14,286	36,274	492	80	..	12,79,922
Deduct—Refunds	4,37,363	23,12,417	1,24,598	5,03,870	3,60,135	2,22,000	1,27,700	1,04,532	18,546	2,320	42,11,477
	2,375	2,366	11,432	1,052	5,752	1,273	407	1,499	1	..	26,147
TOTAL RECEIPTS IN INDIA	4,34,988	23,10,061	1,13,166	5,02,818	3,64,873	2,20,731	1,27,700	1,03,033	18,545	2,320	41,85,330
RECEIPTS IN ENGLAND.											
Secretary of State.	..	16	..	189	..	..	..	..	..	..	..
Pensions of Military Officers in respect of Civil employment (write-back of debits in previous years)	..	..	..	..	..	..	..	..	..	..	..
High Commissioner.	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous	97	480	228	1,928	..	10	44	52	17	..	..
TOTAL RECEIPTS IN ENGLAND	97	406	228	1,517	..	1,20	44	52	17	..	..
Ditto converted into Rs. at £1=Rs. 13½	1,293	6,618	3,034	20,288	..	1,603	591	691	220	..	34,286
Exchange on ditto	5	77	27	146	..	13	5	6	1	..	280
TOTAL RECEIPTS OF PROVINCIAL GOVERNMENTS	4,36,286	23,16,756	1,16,327	5,23,200	3,64,873	2,22,949	1,27,689	1,03,730	16,766	2,320	42,19,896

(a) Represents recovery from Central Government on account of pensionary charges debitable to that Government but actually charges to Provincial revenues in the accounts of previous years.

No. 72B.—ACCOUNT OF SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES and PENSIONS paid during the year ended 31st March 1930.

	India General	Baluchistan.	North-West Frontier Province.	Madras	Bombay.	Dangal.	United Provinces.	Punjab	Burma	Bihar Orissa and Central Provinces and Berar	Assam.	Czechoslovakia.	TOTAL
Central Government.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Charges in India.													
Superannuation and Retired Allowances	15,90,369	89,206	4,80,743	5,74,240	1,37,043	1,45,647	7,65,308	7,00,642	1,46,788	1,94,432	52,352	100	77,74,800
Compassionate Allowances	9,868	48	85,037	3,704	9,307	8,365	22,743	17,379		2,862			1,55,457
Equated payments of Commuted Value of Pensions	8,94,104												8,94,104
Gratuities	14,951	495	8,407	7,086	19,188	5,945	4,493	7,846	2,039	2,653	1,293	81	71,509
Pensions for Distinguished and Meritorious Services	1,915		18,000							1,37			20,052
Donations to Service Funds						907	2,310						3,217
Donations to Provident Funds	73,461				5,122								78,583
Covenanted Civil Service Pensions				8,925									8,925
Pensions of the Military Fund	2,323			9,634	1,801								7,389
Pensions of the Military Orphan Fund	8,911					2,860	9,826			479			24,341
Pensions of the Medical Refraining Fund	1,587												1,587
Pensions of the Bengal Civil Fund	4,550												4,550
Pensions of the Madras Civil Fund			2,250	5,325									7,575
Pensions of the Bombay Civil Fund	3,555												3,555
Pensions under the Indian Civil Service Family Pension Regulations	68,421												68,421
Concessions granted in respect of past contributions towards Indian Civil Service Annuities				7,467		4,000							15,734
Pensions, etc., under the War Risk Compensation Scheme				1,223	19,602	14,604	90	4,211	64	495	9,073		50,650
Special Pensions connected with the War	3,520			9,302	4,086	5,527	340		64	1,195			23,782
Pensions to the dependants of the deceased lascars (see German ships) interned during the War in Germany					476	206							682
Pensions of the Madras Medical Fund	907												907
Debit—Amounts transferred to Commercial Departments	62,24,962	13,275	1,14,610		29,774		49,479	53,721		5,392			64,76,589
TOTAL CHARGES IN INDIA	86,74,520	76,44	4,011.9	6,20,918	17,02,561	14,86,001	7,55,611	7,08,367	1,49,359	2,01,606	62,718	181	24,68,731

No. 72C.—ACCOUNT OF SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES AND PENSIONS OF THE PROVINCIAL GOVERNMENTS paid during the year ended 31st March 1930.

	Retired.										Shan States Federation	North Provincial
	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	R	R
Provincial Government.	R	R	R	R	R	R	R	R	R	R	R	R
Charges in India.												
Superannuation and Retired Allowances	30,88,702	68,16,711	48,15,363	56,63,849	36,71,404	32,98,758	22,27,761	16,93,941	6,24,410	38,355		3,33,92,334
Compassionate Allowances	35,011	68,985	17,346	67,068	76,431	18,739	10,101	6,577	9,586	192		3,10,034
Equated payments of Commuted Value of Pensions charged to capital	2,55,571	1,56,575	..	22,369	1,87,970	1,70,970	23,219	2,11,767	68,091	..		11,02,632
Gratuities	1,00,168	22,137	22,015	23,347	36,391	35,663	16,000	9,000	6,420	1,518		2,92,600
Pensions for Distinguished and Meritorious Services.	..	..	17,166	..	4,710	..	..	..	854	..		22,859
Donations to Service Funds . . . . .	..	12,068	..	..	..	..	..	..	..	..		12,058
Donations to Provident Funds	44,174	26,376	45,470	14,422	..	43,884	19,975	1,200	4,558	..	4,741	1,97,975
Covenanted Civil Service Pensions	68,354	37,101	1,06,047	14,892	..	24,608	..	13,333	..	..	..	2,92,535
Deduct—												
Amounts transferred to Com-mercial Departments, &c.	3,30,879	9,77,933	1,69,654	8,36,319	20,95,812	2,55,304	17,500	2,19,146	..	..		51,64,555
Recoveries from other Govern-ments . . . . .	..	..	3,70,111	..	..	..	..	3,554	..	..		3,56,758
Pensionary charges of the Bombay Development Department.	..	29,713	..	..	..	..	..	..	..	..		29,713
TOTAL CHARGES IN INDIA	51,68,531	56,53,497	44,88,682	49,18,095	18,81,034	38,37,408	21,01,884	17,39,971	7,13,913	40,065	4,741	3,10,91,807

Charges in England										
Secretary of State.										
£	£	£	£	£	£	£	£	£	£	£
Pension contribution of Aides-de-Camp to the Governor, lent from Imperial Service	356	...	...	...	...	...	...	...	...	...
Pensions of Military and Marine Officers in respect of Civil employment	28,924	28,562	5,924	41,925	26,898	10,771	9,387	...	...	...
Payment under section 104 of Government of India Act to executors of deceased Chief Justice	2,260	...	...	...	...	...	...	...	...	...
TOTAL	16,588	29,280	5,924	41,925	26,898	10,771	9,387	...	...	...
High Commissioner.										
Superannuation and Retired Allowances	46,142	50,715	53,589	46,886	51,944	19,805	8,292	471	...	...
Covenanted Civil Service Pensions—Annuities	33,795	42,835	54,017	37,964	23,371	21,202	12,840	492	...	...
Passage Gratuities	...	1	122	1	..	...	...	...	...	...
Compassionate Allowances	510	136	...	...	79	82	...	...	...	...
TOTAL	80,447	93,457	1,07,678	84,810	75,884	45,089	21,132	963	..	..
TOTAL CHARGES IN ENGLAND	97,035	122,767	113,608	120,635	102,292	59,607	30,519	963	..	..
Ditto converted into Rs. at £1=Rs. 13½	12,93,789	16,36,892	15,14,703	16,85,407	13,63,889	7,02,226	4,06,926	12,839	...	...
Exchange on ditto	10,749	13,668	10,795	14,164	11,409	5,962	3,421	1,111	...	...
TOTAL CHARGES—PROVINCIAL GOVERNMENTS.	64,73,119	73,03,057	64,93,524	35,53,725	47,12,701	28,10,071	11,24,260	53,015	4,741	4,10,86,206

J, and JJ.—Miscellaneous.

No. 72 D.—ACCOUNT OF PAYMENTS OF COMMUTED VALUE OF PENSIONS during and to end of the year ended 31st March 1930.

Provincial Governments.														TOTAL CENTRAL AND PROVINCIAL
CENTRAL GOVERNMENT.	Reserved.												Total.	R
	Government of Madras.	Government Bombay.	Government Bengal.	Government of Punjab.	Government of Birma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.					
R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
of Commuted Value of Pensions	(a) 62,53,367	11,44,362	16,65,125	28,20,945	10,67,704	19,29,815	21,76,015	4,38,615	1,05,604	56,113	12,121	1,27,38,420	1,89,80,377	1,89,80,377
Equated Payments from Re-	5,59,414	1,28,109	76,289	...	10,760	93,939	71,337	...	...	...	...	5,44,781	11,94,195	11,94,195
Commuted Value of Pensions d from other Governments	14,66,501	2,91,105	3,65,809	1,84,341	8,23,371	8,37,933	20,96,861	2,15,112	61,980	...	...	25,20,601	42,86,802	42,86,802
Total	43,28,342	7,24,188	12,24,627	2,36,404	2,23,373	9,45,633	20,96,861	2,11,803	1,35,624	60,552	12,121	93,71,088	1,35,99,380	1,35,99,380
Amount financed from Ordinary	4,19,659	8,52,247	...	6,26,401	...	...	...	...	...	...	...	37,55,278	41,44,977	41,44,977
Revenue	38,08,683	1,28,109	12,24,627	...	2,23,373	9,45,633	20,96,861	2,15,112	1,35,624	60,552	...	56,45,780	94,54,443	94,54,443
Ditto to end of the year	1,47,29,158	22,99,738	27,55,498	...	4,75,523	20,48,125	38,41,661	2,08,730	33,64,491	7,38,136	...	1,66,06,542	3,13,37,700	3,13,37,700

Rs. in lakhs.

XXXIV and 46.—Stationery and Printing.**REVENUE**

This is essentially an expenditure head and the revenue recorded in the accounts is rather a set-off against some part of the charges than an independent source of income.

EXPENDITURE.

The Commercial Departments, such as the Railways, Posts and Telegraphs and the Northern India Salt Revenue, and, when it exists, the Census Department, pay for their own printing and stationery. The Military Department also is since 1925-26 being charged with the cost of stationery supplied and printing work done. In the case of other departments of Government, whether Central or Provincial, expenditure on stationery and printing, except for petty purchases of indigenous stationery, is usually brought to account under the present head.

2. The bulk of stationery and printing is purchased in the first instance for the Central Stores, which are situated in Calcutta. The cost of all such purchases, whether made in India or in England, is debited to the Central Government. It is not until the supplies are actually issued to Provincial Governments or to Central Departments which have to pay for their supplies that the debits are passed on to the provincial or departmental accounts. The recoveries effected from the paying departments of the Central Government are adjusted by reduction of the Central expenditure on purchase of stationery, which accounts for the *minus* entries in Account No. 73-A; while the recoveries from Provincial Governments are shown under the receipt major head 'XXXIV—Stationery and Printing'.

3. The Stationery Stores maintained in Madras and Bombay were taken over by the Provincial Governments with effect from the 1st April 1922 and Provincial Stores were opened in Burma and Bihar and Orissa with effect from the 1st April 1923. The recovery from other Governments for cost of stationery supplied by Provincial Stores are shown under the receipt major head 'XXXIV—Stationery and Printing'.

4. A new system based on costing principles was introduced in the accounts of Government Presses with effect from 1924-25. Under this system, in addition to the actual cash expenditure on the different sections of the Presses, indirect charges such as pension payments, interest on capital outlay and depreciation on buildings, etc., are worked out and distributed over these sections so as to arrive at the true cost of each section. A Depreciation Reserve Fund has also been opened except in Bihar and Orissa, to which depreciation calculated on the value of the plant, machinery and furniture in use in the Presses during each year is credited, as also the book value of plant, machinery and furniture disposed of during the year. This fund bears the cost of all machines, etc., replaced during the year. Account heads have been opened in the Finance and Revenue Accounts to exhibit the expenditure in greater detail under each head and under the different sections of the Press and other branches unconnected with the Press proper. The credits to the depreciation fund during each year and the expenditure on renewals and replacement of plant and machinery out of the fund during the year are also shown separately. Departmental charges such as Interest on capital expenditure, pensions, leave charges paid out of India, audit charges, etc., are also detailed.

No. 73.—ACCOUNT OF RECEIPTS UNDER STATIONERY AND PRINTING for the year ended 31st March 1930.

	CENTRAL GOVERNMENT.					PROVINCIAL GOVERNMENTS.												TOTAL CENTRAL AND PROVINCIAL.	
	India General.	Baluchistan.	North-West Frontier Province.	Other Areas.	Total.	Government of Madras.	Government of Bombay.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Shan States and Federated States.	Total.	Rs.	P.	
RECEIPTS IN INDIA.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
Stationery Receipts	29,88,268	65	7,465	4,279	29,50,085	44,897	35,074	3,990	...	12,181	9,353	...	...	23	308	1,06,415	30,56,510	
Sale of Gazettes and Other Publications.	7,08,018	145	941	34,142	7,49,241	1,08,350	1,03,803	97,154	58,811	65,199	9,354	28,474	13,059	690	...	8,42,325	13,85,581		
Other Press Receipts.	2,47,974	22	39,252	1,903	2,89,155	1,41,459	2,39,173	77,192	86,462	57,440	661	46,588	2,177	526	382	8,07,468	10,06,642		
Sales of plain paper used with stamps.	8,010	3,990	14,580	...	26,610	...	...	3,68,905	93,265	1,59,612	1,31,812	...	31,025	...	...	8,11,119	8,97,729	
Deduct—Refunds	3,02,318	4,322	63,238	40,329	40,09,107	2,94,376	4,27,650	5,47,241	3,04,889	1,34,737	2,25,444	75,062	46,261	1,249	775	25,67,355	65,76,482		
Net Receipts IN INDIA	81,765	8	...	444	82,217	492	1,372	2,282	812	349	97	49	1	...	...	7,095	89,302	
	38,20,553	4,222	62,280	39,885	39,26,800	2,94,084	4,26,278	5,44,959	3,04,074	1,34,388	2,25,444	75,013	46,260	1,249	775	25,60,270	64,87,160		
RECEIPTS IN ENGLAND.																			
Miscellaneous receipts	...	...	...	...	299	...	...	...	...	...	...	...	...	...	...	...	...
Sale of Government Publications	...	...	...	...	1,118	87	44	135	87	34	39	13	5	1	...	464	...	
Miscellaneous	...	...	...	...	1,139	...	...	...	...	...	...	...	...	...	...	...	...
Total	...	...	...	...	2,257	87	45	135	87	34	59	13	5	1	...	465	...	
Total receipts in England	...	...	...	...	2,556	87	45	135	87	34	59	13	5	1	...	465	...	
Ditto converted into Rs. at £1 = Rs. 18½	...	...	...	...	34,082	1,161	596	1,792	497	460	786	179	70	10	...	6,195	40,277	
Exchange on ditto	...	...	...	...	291	9	5	11	4	3	7	...	...	...	...	45	386	
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING	...	...	...	...	39,61,563	2,95,264	4,26,879	5,46,762	3,04,576	1,34,841	2,28,903	75,184	46,330	1,259	775	25,06,510	65,27,773	
(a) Madras																			
Bombay	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
United Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Assam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Shan States and Federated States	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

NO. 73A.—ACCOUNT OF CENTRAL EXPENDITURE ON STATIONERY AND PRINTING for the year ended 31st March 1930.

	Indo General.	Rajasthan.	Korakpur and Provinces.	Madras.	Bombay	Bengal.	United Provinces	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Bihar.	Assam.	Total.
Central Government.	R	R	£	R	R	R	R	R	R	R	R	R	R
Charges in India.													
Central Stationery Office, including Central Printing Office, Central Forms Stores and Central Publication Branch—													
Pay of Officers	1,09,816	...	...	...	...	...	...	...	...	...	...	...	1,09,816
Pay of Establishment	3,49,167	...	...	...	...	...	...	...	...	...	...	...	3,49,167
Allowances, Honours, etc.	18,934	...	...	...	...	...	...	...	...	...	...	...	18,934
Supplies and Services	13,28,769	...	...	...	...	...	...	...	...	...	...	...	13,28,769
(Contingencies)	1,97,217	...	...	...	...	...	...	...	...	...	...	...	1,97,217
Establishment charges paid to other Governments, Departments etc.	258	...	...	...	...	...	...	...	...	...	...	...	258
Total	21,04,191												21,04,191
Purchase of Stationery Stores	38,28,439	...	...	...	...	...	...	...	...	...	...	...	38,28,439
Stationery supplied from Provincial Stationery Stores to Central Depart- ments	...	...	...	31	876	...	...	...	...	...	...	...	907
Government Presses, (for details see Account No. 73C)	20,88,430	918	1,32,452	...	...	...	...	...	...	...	...	...	22,06,000
Printing at Private Presses	3,173	58	...	...	...	...	...	...	...	...	...	...	3,231
Purchase of plan paper used with stamps	...	...	77	...	...	...	...	...	...	...	...	...	77
Discount on plan paper used with stamps	410	246	313	...	...	...	...	...	...	...	...	...	1,108
Printing work done at Provincial Government Presses for Central Department,	...	...	...	15,613	40,714	2,710	10,471	13,593	...	3,107	1,818	2,069	96,470
Lithography	1,778	...	...	...	...	...	...	...	...	...	...	...	1,778
Works	362	...	...	...	...	...	...	...	...	...	...	...	362
TOTAL CHARGES IN INDIA	1,02,12,783	1,223	1,23,041	15,644	41,590	2,710	10,471	5,365	13,593	3,107	1,833	2,069	1,02,42,423

Charges in England.

	Secretary of State.	High Commissioner.	TOTAL
	£	£	£
Stationery, Printing, and Bookbinding for the India Office, etc.	7,507		
Deduct—Contribution by His Majesty's Treasury	3,496		
Stationery, Printing, and Bookbinding for High Commissioner's Office	4,011		4,011
Leave Salaries and Gratification Pay	"	5,592	4,692
Sealing Overseas Pay	"	2,273	2,273
Government Scholarships	"	466	466
Saves for India	"	811	811
	"	53,096	53,096
TOTAL CHARGES IN ENGLAND	4,011	61,237	65,248
	£		
Ditto converted into Rs. at £1 = Rs. 13½			
Exchange on ditto			
TOTAL			1,11,20,180

	Rs.
Value of Stationery supplied from Central States to the	
ditto Opium Department	2,148
ditto Northern India Salt Revenue Department	1,793
ditto Military Depart	4,43,971
ditto Railway Depart	8,20,586
ditto Posts and Telegr	2,83,083
ditto Mmt	250
ditto Security Printing	868
ditto Central Publication Branch	5,433
ditto Government Commercial Undertakings	2,058
Value of Printing Work (including Cost of Paper, etc.), done for Posts and Telegraphs Department	24,90,345
ditto Military Department	11,40,688
ditto the Northern India Salt Revenue Department	6,075
ditto Railway Department	1,29,560
ditto Opium Department	4,318
ditto Mmt	102
ditto Central Publication Branch	1,358
ditto Patent Office Specifications	18,487
ditto Government Commercial Undertakings	568
Manufacturing cost of priced publications of non-paying Departments recovered from the Central Publication Branch	3,36,791
TOTAL CHARGES UNDER STATIONERY AND PRINTING	56,98,602

NET EXPENDITURE OF THE CENTRAL GOVERNMENT (omitting Departments treated as Commercial)

EXPENDITURE OF PROVINCIAL GOVERNMENTS (see Account No. 73 B)

1,61,81,978

1,18,77,842

1,73,60,520

No. 73B. — ACCOUNT OF EXPENDITURE OF PROVINCIAL GOVERNMENTS ON STATIONERY AND PRINTING during the year ended 31st March 1930.

	GOVERNMENT MADRAS		GOVERNMENT BOMBAY		GOVERNMENT OF BENGAL		GOVERNMENT OF PUNJAB		GOVERNMENT OF BOMBAY		GOVERNMENT OF GUJARAT AND OTHERS		GOVERNMENT OF CENTRAL PROVINCES AND BHOJAR		GOVERNMENT OF ASSAM		GOVERNMENT OF NORTH WEST PROVINCE	TOTAL
	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.		
PROVINCIAL GOVERNMENTS.																		
Charges in India.																		
any Office	97,868	..	..	..	..	..	..	..	18,985	..	5,242	..	..	..	..	..	..	1,19,480
use of Stationery Stores	6,13,132	..	9,97,697	..	..	..	..	2,54,324	..	1,12,225	..	..	..	..	..	..	..	13,76,878
very supplied from Central	804	..	(c) 204	..	51,958	5,47,829	47,013	5,38,164	..	..	..	..	18,471	56,974	9,223	6,773	..	24,82,811
very supplied from Provin- . . . . .	..	1,12,472	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6,36,404
Stationery Stores to Trans- . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4,988
al Dependants . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,96,100
very supplied from Pro- . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	30,412
11 Stationery Stores to . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	59,07,552
11 Stationery Stores to . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3,22,906
11 Stationery Stores to . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
use of plain paper used with . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
type . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
ent on plain paper used with . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
type . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
ment Presses (for details	8,91,793	..	3,01,485	..	7,28,754	..	22,072	..	5,70,915	..	6,72,506	..	3,50,952	1,70,107	61,066	..	..	..
Account No. 73 C.) . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
ng at Private Presses	51,258	..	1,04,314	..	13,137	..	5,297	..	..	..	..	..	..	..	..	..	..	..
ng work done at Central . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
ernment Presses for Provin- . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Government . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
graphy . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
ng work done for Shan . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
as Federation . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
ng work done for Coorg . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..
Total	16,55,160	1,12,472	12,90,022	1,76,892	22,93,805	51,958	13,21,321	47,018	11,43,341	1,13,040	8,93,719	1,37,340	8,44,174	6,14,203	18,471	8,01,981	20,601	1,12,16,373
..	19 2- 499	..	14 06 414	..	24 45 58	13 68 331	..	..	9 74 59	..	8 44 174	..	6 32 076	..	4 32 270	..	..	..

No. 78C.—DETAILED ACCOUNT of PRINTING ESTABLISHMENT and CHARGES for the Year ended 31st March 1930.

CENTRAL GOVERNMENT.												PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL GOVERNMENT PROVINCIAL.
				EXPEND.								TOTAL										
India General.	Baluchistan.	North-West Frontier Province.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Total									
	R	R	R	R	R	R	R	R	R	R	R	R	R									
DIRECT CHARGES.																						
Offices	68,480	6,000	74,480	35,526	23,521	32,133	20,388	21,720	39,316	25,930	15,279	4,859	2,38,182									
Establishment—																						
Operatives	7,02,853	900	7,95,925	3,11,661	2,73,025	1,84,188	2,10,958	1,97,041	1,66,223	1,34,036	1,37,620	68,425	18,84,088									
Branch Supervision	1,02,490	...	1,06,374	30,737	43,879	75,903	35,672	21,317	26,578	26,385	20,320	9,472	3,08,246									
Auxiliaries, Readers and Standing Forms	3,26,038	...	3,24,398	90,126	75,872	1,70,038	54,453	40,819	48,041	48,041	37,543	23,243	6,04,468									
All other Establishment	2,07,522	...	2,18,632	78,808	89,998	1,93,784	61,069	57,372	1,20,478	82,808	38,408	16,977	6,91,359									
Allowances—																						
Overtime	56,464	198	56,662	...	8,517	9,160	44,843	10,140	8,196	...	9,276	17,890	1,08,022									
Other Allowances	42,552	18	45,577	14,551	45,880	3,489	8,884	4,220	6,756	9,653	4,854	980	90,338									
Contingencies	67,471	...	71,949	42,363	23,982	67,771	79,415	20,230	7,659	24,310	24,021	4,983	8,29,731									
Additions to Plant and Machinery	6,586	13,961	20,497	4,669	8	7,317	...	1,009	1,641	6,011	3,673	948	25,776									
Supplies and Services	1,56,103	28,868	1,84,961	1,42,878	74,391	47,070	45,992	53,185	31,915	...	15,960	1,890	4,17,731									
Losses	45,042	3,846	68,888	...	56,784	31,535	60,092	82,032	10,539	2,94,496	14,296	405	5,00,139									

Provision for Depreciation Reserve Fund	2,29,172	...	6,075	2,35,250	1,32,087	59,864	1,38,089	68,921	49,759	77,471	...	37,886	9,030	5,71,037	8,06,287
Renewals and Replacement from Depreciation Reserve Fund	91,452	...	2,793	94,245	84,896	37,212	53,832	41,374	80,814	70,739	...	24,800	...	4,24,366	5,18,611
Mechanical Branch	33,118	...	...	33,118	10,263	...	20,109	6,199	...	...	23,039	5,372	684	63,326	98,444
Type Foundry	2,725	...	...	2,725	17,303	...	6,719	-1,711	...	...	3,542	...	...	25,863	28,578
Book Depot	...	...	...	...	7,096	19,833	...	16,883	22,518	30,075	25,299	10,474	10,204	1,42,361	1,42,361
Forms Stone	34,186	...	...	34,186	...	...	...	12,732	...	16,475	18,071	...	...	47,278	81,466
Charges of other Branches unconnected with Press proper	8,354	...	...	8,354	...	92,798	...	...	10,...	...	...	...	...	1,02,904	1,11,258
Charges Payable to other Governments	...	...	...	...	29,429	...	...	...	...	...	...	...	...	29,429	29,429
Deduct—Establishment charges recoverable from other Governments	12,767	...	...	12,767	...	...	...	...	...	...	...	...	...	...	12,767
" Amount transferred from Depreciation Reserve Fund	1,03,813	...	2,793	1,06,606	86,896	37,212	83,332	41,974	80,814	...	...	39,699	...	4,29,865	5,46,471
" Cost of English Stores	...	...	...	...	65,698	25,667	8,181	606	40,405	...	...	...	...	1,69,412	1,69,412
Total Direct Charges as in Accounts Nos. 73A and 73B	20,53,430	918	1,22,452	22,06,800	8,91,793	8,61,435	11,90,174	7,28,764	5,93,7...	...	6,72,596	3,69,932	1,70,107	59,97,532	89,04,352
DEPARTMENTAL CHARGES.															
Depreciation on buildings	36,545	...	177	36,722	9,544	1,268	10,105	4,791	8,...	...	3,522	2,322	2,267	70,393	1,07,115
Depreciation on plant and Machinery	2,420	...	...	2,420	...	...	...	...	...	...	31,068	...	...	51,066	53,486
Interest on Capital Expenditure on Machinery, Plant, etc.	1,41,287	...	2,004	1,43,291	80,888	48,797	76,257	24,446	31,960	50,718	34,866	21,812	4,550	3,73,482	5,17,373
Upkeep of Buildings	17,402	...	409	17,811	3,391	8,910	25,298	1,855	6,476	3,107	8,968	3,974	1,444	58,458	76,249
Interest on Capital Expenditure on Buildings	95,142	...	1,573	96,715	17,498	57,750	1,42,647	80,816	18,524	66,803	35,408	13,413	4,989	2,90,848	4,87,663
Pensions	1,71,768	...	9,202	1,80,970	67,186	79,232	1,36,216	30,673	41,303	63,423	41,574	32,552	8,980	4,97,059	6,73,059
Leave salaries out of India	13,941	...	...	13,941	8,160	4,187	...	3,550	...	9,130	3,200	3,320	...	31,627	44,868
Stationery, Proof Paper, Office Forms and Printing	24,479	...	9,238	27,712	9,811	43,055	24,316	11,811	2,691	15,764	13,239	14,875	1,376	1,38,931	1,66,613
Audit Charges	26,351	...	1,940	27,691	10,160	8,653	12,805	8,360	6,945	6,576	7,450	3,816	1,368	65,504	93,195
Total Departmental Charges	6,28,795	...	18,638	6,47,273	2,09,616	2,46,854	4,27,710	1,16,292	1,16,293	2,36,331	2,06,293	93,083	24,904	16,77,298	23,24,671
GRAND TOTAL	26,12,165	918	1,40,990	27,54,073	10,93,409	11,08,239	16,26,893	8,45,046	6,49,682	8,16,246	8,73,899	4,58,035	1,95,011	76,74,850	1,04,28,923

J. and J.J.—Miscellaneous.

No. 73D.—STATEMENT showing by GOVERNMENTS and DEPARTMENTS the Value of STATIONERY STORES supplied from the CENTRAL and PROVINCIAL STORES during the year ended 31st March 1930.

DEPARTMENTS.		CENTRAL GOVERNMENT.	PROVINCIAL GOVERNMENTS																		GRAND TOTAL.	
			GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BEHAR.		GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BENGAL.		GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BALUCH.		GOVERNMENT OF ASSAM.			Share of Federation.
			Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.		
Customs
Income Tax
Salt
Opium
Land Revenue
Excise
Stamps
Forest
Registration
Railway
Posts and Telegraphs
General Administration
Audit
Administration of Justice

	1,745	6,801	9,119	1,653	1,695	2,440	2,429	1,407	686	809	45	24,006	26,411
Trade and Current Settlements	1,745	6,801	9,119	1,653	1,695	2,440	2,429	1,407	686	809	45	24,006	26,411
Tollies	11,276	62,073	75,134	34,880	17,082	6,433	20,499	17,776	2,459	4,430	560	217	2,64,870
Ports and Pilgrage	3,080	208	...	124	...	...	888	...	...	...	...	1,247	4,207
Excise and Industrial	3,583	...	...	...	...	...	...	...	...	...	...	...	3,609
Political	86,616	...	...	...	...	...	...	...	...	...	...	...	86,616
Frontier Watch and Ward	1,533	...	...	...	...	...	...	...	...	...	...	...	1,533
Scientific Departments	22,682	2,081	798	...	...	386	75	...	...	...	...	4,002	60,614
Education	6,115	1,413	32,546	40,431	97	9,067	9,352	40	...	2,171	2,505	240	1,80,352
Medical	3,568	85	40,016	12,760	8,874	2,420	4,411	10,183	1,104	1,213	440	308	97,001
Public Health	645	...	7,441	13,523	1,702	2,655	1,835	12,359	302	852	...	...	43,918
Agriculture	9,937	...	24,689	22,887	3,074	8,014	8,320	8,388	3,019	1,831	90	82,985	92,512
Industries	...	...	10,645	...	1,151	6,283	5,807	701	...	1,154	...	26,087	26,087
Aviation	2,654	...	...	...	...	...	...	...	...	...	...	...	2,654
Currency	6,010	...	...	...	...	...	...	...	...	...	...	...	6,010
Mine	2,897	...	...	...	...	...	...	...	...	...	...	...	2,897
Printing	15,00,130	1,77,609	...	9,87,528	4,15,281	8,74,700	1,60,841	...	...	11,002	...	33,71,400	90,85,959
Public Works	35,905	555	67,414	58,433	32,327	13,610	10,374	30,003	8,781	4,610	440	1,005	5,79,080
Military Department	4,43,982	...	...	...	...	...	...	...	...	...	...	...	4,43,982
Miscellaneous	24,402	8,905	9,887	2,473	351	640	1,253	2,704	...	1,007	...	33,007	68,009
Unallocated Items	...	21,149	...	...	...	...	...	1,087	...	...	...	21,610	21,610
Total	27,08,150	9,37,809	7,15,990	1,76,401	9,75,145	5,23,164	2,05,007	1,00,910	2,12,476	10,074	9,233	1,051	52,14,040
Supplies from Central Stores at Calcutta (See Account No. 73 E)	...	...	...	...	51,963	47,770	87,670	1,00,910	37,503	18,471	9,233	...	10,25,239
Supplies from Central Stores at Peshawar (See Account No. 73 E)	36,71,858	804	717	12	9,38,758	5,23,164	67,670	...	2,12,476	66,074	9,233	...	50,96,771
Supplies from Provincial Stores at Madras (See Account No. 73 E)	85,601	...	...	...	...	...	...	...	...	...	...	...	85,601
Supplies from Provincial Stores at Bombay (See Account No. 73 E)	81	9,31,701	...	...	...	...	...	...	...	...	...	15,44,903	15,44,903
Supplies from Provincial Stores at Bikaner (See Account No. 73 E)	876	...	714,873	1,70,282	...	...	...	...	...	...	...	8,04,205	8,04,205
Supplies from Provincial Stores, Bihar and Orissa (See Account No. 73 E)	...	...	...	...	...	...	2,06,007	1,37,647	...	...	...	1,681	4,36,858
Total as above	27,08,150	9,37,809	7,15,990	1,76,401	9,75,145	5,23,164	2,05,007	1,00,910	2,12,476	10,074	9,233	1,051	52,14,040

G. and J.J. Miscellaneous.

(4) Includes Rs. 81,424, the credit for which has been adjusted under "XXXIV—Stationery and Printing."

No. 73E.—STATEMENT showing the VALUE of STATIONERY STORES IN, and PURCHASED FOR, AND ISSUED FROM, the STATIONERY STORES during the year ended 31st March 1930.

	CENTRAL STORES.		PROVINCIAL STORES, MADRAS.	PROVINCIAL STORES, BOMBAY.	PROVINCIAL STORES, BURMA.	PROVINCIAL STORES, BIHAR AND ORISSA.	TOTAL.
	CALCUTTA.	PESHAWAR.					
	R	R	R	R	R	R	R
BALANCE IN STOCK ON 1st APRIL 1929	16,79,178	36,188	3,91,729	3,83,446	63,388	1,51,775	27,10,704
RECEIPTS.							
Received from England	5,01,654	...	85,120	3,00,000	49,777	20,958	8,47,121
Purchased in India	61,97,520	...	...	6,00,000	...	1,07,475	82,44,628
Received from Calcutta Store . . . . .	...	1,46,143	...	...	...	...	1,46,143
Other Receipts	10,10,962	1,142	1,68,000	1,09,352	50,396	16,328	18,56,180
TOTAL RECEIPTS	77,10,430	1,47,285	12,89,780	8,65,620	4,56,190	1,44,761	1,05,94,072
ISSUES.							
To Central Government (See Account No. 73 D)	(a) 35,92,671	85,691	31	876	...	...	36,79,269
To Central Store at Peshawar	(b) 1,46,793	...	...	...	...	...	1,46,793
To Provincial Governments (See Account No. 73 D)	(c) 24,92,200	...	12,44,263	8,91,265	4,33,523	1,47,722	52,12,978
Other issues	13,57,069	5,801	97,657	33,759	8,159	18,357	16,16,302
TOTAL ISSUES	75,89,733	91,492	13,41,951	9,25,900	4,46,687	1,61,579	1,05,56,342
BALANCE IN STOCK ON 31st MARCH 1930	18,00,881	91,981	3,19,558	3,28,166	72,891	1,34,957	27,48,434

(a) Exclusive of Rs. 28,911, of which Rs. 28,615 represent Commission on supplies made by Contractors direct to Railways and Rs. 296 on account of value of Stationery supplied to Military Department during 1928-29 but adjusted in the Accounts for 1929-30.

(b) Includes Rs. 650, being the amount of net difference on account of value of Stationery Stores not brought to account in the Peshawar Stores in the year of supply.

(c) Exclusive of Rs. 71, of which Rs. 69 represent Commission on supplies of Stationery made by Contractors direct to the Government of Punjab, and Rs. 12 adjusted in excess by the Accountant General, Bombay.

No. 73F.—STATEMENT showing the VALUE of PRINTING WORK (including cost of PAPER and BINDING MATERIALS supplied for the purpose) done for DEPARTMENTS of the CENTRAL and the PROVINCIAL GOVERNMENTS in the Year ended 31st March 1950.

PROVINCIAL GOVERNMENTS.													
DEPARTMENTS.	CENTRAL GOVERNMENT.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	TOTAL.	TOTAL.
		R	R	£	R	R	R	R	R	R	R			R
Customs	68,274	...	...	...	...	...	...	...	...	...	...	R	R
Income Tax	18,639	...	...	...	...	...	...	...	...	...	...	...	...
Salt	17,423	...	...	...	...	...	...	...	...	...	...	...	...
Opium	4,818	...	...	...	...	...	...	...	...	...	...	...	...
Land Revenue	34,958	68,124	1,14,608	1,01,197	1,13,958	86,710	74,829	47,062	17,786	939	261	6,85,474	7,20,432
Excise	421	20,214	11,926	11,796	6,015	...	10,690	5,328	328	119	...	73,121	73,542
Stamps . . . . .	...	57	2,880	3,446	941	...	2,242	518	518	21	...	11,584	11,584
Forest	15,057	16,658	21,259	9,056	13,880	11,407	57,157	17,870	848	848	1,297	1,57,811	1,72,868
Registration	204	42,111	28,430	1,09,848	9,536	...	4,383	26,709	2,004	153	168	2,23,419	2,23,419
Railway	1,29,560	...	...	...	...	...	...	...	...	...	...	...	1,29,560
Posts and Telegraphs	23,38,319	...	...	...	...	...	...	...	...	...	...	...	23,38,319
General Administration	5,69,442	3,27,714	4,43,833	9,79,858	4,11,921	2,95,006	3,19,151	3,76,709	2,80,687	1,28,550	6,905	35,70,384	41,39,826
Audit	2,16,990	...	...	...	...	...	...	...	...	...	...	...	2,16,990
Administration of Justice	36,818	2,28,774	1,60,531	1,86,254	1,48,013	1,28,882	75,421	66,080	...	7,284	1,308	10,26,251	10,68,069
Jails and Convict Settlements	961	8,104	4,328	16,420	3,483	11,467	10,321	8,983	8,983	762	11	73,323	74,284
Police	95,793	46,459	68,084	1,50,518	95,417	57,029	93,435	36,729	36,729	14,997	75	6,44,063	6,79,856
Ports and Pilgrage	7,047	208	140	1,673	...	...	4,678	1,083	...	...	...	7,792	14,889
Ecclesiastical	1,554	...	...	...	...	...	...	...	...	...	...	...	1,554
Political	41,148	...	...	...	...	...	...	...	...	...	...	...	41,148
Scientific Departments	43,242	6,041	...	...	...	...	...	...	...	...	...	6,041	49,283
Education	5,081	56,308	49,666	1,01,765	61,078	41,002	54,496	15,722	19,453	...	798	3,77,443	3,92,524

Medical	23,109	24,651	30,592	64,436	10,918	12,855	17,740	24,488	19,607	1,747	37	2,01,071	2,24,180
Public Health	1,689	16,951	14,135	7,475	16,080	8,941	21,052	17,326	6,894	929	...	1,06,933	1,08,622
Agriculture	27,843	53,697	23,652	8,024	21,627	29,472	22,698	23,505	3,436	1,830	...	1,80,431	2,17,274
Industries . . . . .	...	4,583	606	433	5,447	4,320	539	4,830	4,121	50	...	24,923	24,929
Aviation	25,791	...	...	...	...	...	...	...	...	...	...	...	25,791
Currency	25,957	...	...	...	...	...	...	...	...	...	...	...	25,957
Mint	2,196	...	...	...	...	...	...	...	...	...	...	...	2,196
Stationary and Printing	8,93,952	1,83,655	44,939	32,149	9,412	80,624	1,26,478	78	9,785	2,319	...	4,95,306	13,50,258
Public Works	11,554	30,291	91,752	84,730	99,056	1,38,800	59,722	185	23,916	13,050	12	5,82,717	5,94,271
Military Department	11,56,711	...	...	...	...	...	...	...	...	...	...	...	11,56,711
Miscellaneous	2,02,769	54,730	1,08,113	48,423	74,697	1,50,297	33,224	20,336	21,463	92	...	5,22,521	7,25,290
TOTAL VALUE OF PRINTING WORK DONE	61,16,620	11,53,390	12,09,449	19,27,475	11,01,985	10,55,412	9,58,438	7,51,532	5,96,442	1,84,758	10,950	89,79,614	1,50,06,284
Charges.													
Cost of Printing Establishments and Charges as in Account No 73 C.	22,06,800	8,91,793	8,61,485	11,99,174	7,28,754	5,33,776	5,79,915	3,59,932	3,59,932	1,70,107	...	59,97,552	82,04,372
Add—Cost of Paper and Binding materials	17,48,040	2,26,459	8,54,413	6,13,474	4,39,665	4,82,547	2,88,142	2,53,022	1,51,293	14,075	...	28,25,992	45,71,632
Add—Departmental Charges (See Account No. 73C.)	5,47,273	2,03,616	2,46,854	4,27,719	1,16,292	1,16,206	2,36,331	2,06,293	99,083	24,904	...	1,67,7298	23,24,371
Add—Value of Printing, etc., done by the Presses, etc., Central Printing Office, etc. . . .	13,13,974	...	...	...	...	...	...	...	...	...	...	...	13,13,974
Deduct—Charges on account of Branches unconnected with Printing proper, such as Publishing, Type Foundry, etc. . .	55,077	1,32,345	1,29,962	8,32,927	1,71,467	73,819	47,349	3,75,559	4,791	24,101	...	12,91,765	13,46,842
Cost of Printing Work done by Central Government Presses for Provincial Governments . .	—38,125	...	90	22,145	...	3,937	...	155	...	848	10,950	38,125	...
TOTAL CHARGES	59,23,486	11,62,523	13,39,892	19,30,185	11,13,248	10,62,643	10,57,039	7,57,497	6,04,537	1,85,773	10,950	92,47,292	1,51,70,687
Cost of Printing Work done by Provincial Government Presses for the Central Government . .	1,93,155	—39,139	—62,365	—2,710	—11,263	—7,298	—55,206	—6,112	—8,005	—1,015	...	—1,93,185	...
Value of other supplies . . . . .	...	...	—61,078	...	...	...	—13,375	...	...	...	...	—74,453	—74,453
TOTAL PRINTING CHARGES DISTRIBUTED AS ABOVE	61,16,620	11,53,390	12,09,449	19,27,475	11,01,935	10,55,412	9,88,438	7,51,295	5,96,443	1,84,758	10,950	89,79,614	1,50,06,284

J. and JJ.—Miscellaneous.

XXXV and 47—Miscellaneous.

This head covers all transactions of the Civil Department (as distinguished from the Military and Commercial Departments, the miscellaneous transactions of which are taken to the Military or the commercial major head of accounts concerned) which cannot be brought to account under any of the foregoing descriptive heads. The transactions are exhibited in sufficient detail in Accounts Nos. 74, 74A, 74B and 74C and do not call for any further explanation.

No. 74.—ACCOUNT of MISCELLANEOUS RECEIPTS for the year ended 31st March 1930.

	India General	Jahchoistan	North-West Frontier Province	Madras	Bombay	Bengal	United Provinces	Punjab	Burma	Bihar and Orissa	Central Provinces and Berar	Assam	Coorg.	TOTAL
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
CENTRAL GOVERNMENT.														
Receipts in India.														
Unclaimed Deposits	46,264	31,630	86,189	20,485	18,387	3,444	250	2,185	854	1,635	203	...	..	1,60,843
Treasure Trove	51	..	978	..	..	..	..	..	..	..	..	..	..	429
Unclaimed Bills of Exchange of more than three years' standing	67	..	..	51	50	801	..	978	20	116	18	..	..	1,499
Self-proceeds of Darbar Presents	3,632	..	22	..	..	..	..	..	..	..	..	..	..	3,654
Sale of old Stores and Materials	69,364	5,184	7,125	102	2,599	41	5	..	2,436	165	..	879	..	89,614
Sales of Land and Houses, etc.	30,180	271	22	..	1,03,984	..	92,005	..	..	..	..	..	..	2,29,472
Fees for Government Audit	86,902	2,810	13,237	36,975	74,639	2,200	18,551	22,709	1,363	3,092	3,171	4,322	671	3,01,142
Rents	71,445	1,814	94	2,880	..	..	3,625	..	..	..	..	1,435	..	80,793
Rates and Taxes . . . . .	..	7,734	..	..	..	..	..	..	..	..	..	..	..	7,734
Naturalisation, Passport and Copyright fees	19,102	1,835	1,405	1,241	74,371	2,115	4,751	..	655	1,548	675	3,807	..	1,11,274
Other Fees, Fines and Forfeitures	78,674	1,029	5,704	1,880	8,917	1,262	12,696	..	1,316	2,470	1,826	..	..	1,20,475
Contributions	1,64,624	2,512	..	..	..	..	..	..	..	29,883	..	4,352	..	2,01,878
Percentage on capital cost of furniture supplied to High Officers	11,131	2,751	2,666	771	1,749	..	..	437	..	..	..	..	..	19,495
Receipts on account of lapsed Waska Pensions payable in lieu of Interest on the Ordh Loans . . . . .	..	..	..	..	..	..	40,087	..	..	..	..	..	..	40,087
Commission on purchase and sale of Government Securities and on Savings Bank Investments	12,050	..	..	7,501	9,200	..	..	..	54	..	..	..	9	29,714
Gain by exchange on local transactions	10,062	..	..	..	..	..	..	1,289	..	..	..	..	..	11,351

	1,67,961	5,774	25,111	507	31,554	...	2,418	11,045	51,844	752	2,058	1,377	...
Recoveries of over payments													3,00,401
Collection of Payments for services rendered.	23,736	5,219	10,242	...	1,05,556	...	4,724	50,859	...	...	23,326	...	2,29,512
Miscellaneous	1,65,999	225	5,57,385	10,261	22,069	708	8,544	11,891	3,127	478	591	3,928	7,74,997
Deduct—Refunds	9,59,084 2,62,878	67,818 18,190	6,59,540 £2,207	82,124 14,683	4,56,005 4,343	10,371 312	1,87,684 409	1,05,104 580	92,109 3,211	39,574 16	22,069 648	20,370 1,141	27,06,332 3,48,778
TOTAL RECEIPTS IN INDIA	6,69,206	49,738	6,37,273	67,941	4,51,762	10,259	1,87,225	1,05,104	88,938	39,568	31,421	19,029	23,57,554

Receipts in England.

	Secretary of State	India Commis- sioner	Total.
Receipts from His Majesty's Foreign Office on account of excess cost of Diplomatic and Consular Establishments in Persia (balance for 1926-27) adjustment and advance for 1927-28)	12,357	...	12,357
Contributions in respect of Marine Insurance, Commission on Freight, etc., levied on Stores.—Supplied for Posts and Telegraphs, State Railways, etc.	"	8,325	8,325
Recoveries in respect of Packing charges on Stores for India	"	1,111	1,111
Ditto In-principle on behalf of the Indian Stores Department, etc.	"	9,498	9,498
Ditto Agency charges for the sale of Opium produced at the Opium Factory Chazru	"	8,669	8,669
Sale of Unserviceable Stores	"	812	812
Sale of books published in England	"	31	31
Sale proceeds of books, etc., to Indian Civil Service Candidates	"	7,408	7,408
Receipts from Inland Revenue Department as allowance in respect of Income Tax assessments made at the India Office and the High Comm.	"	41	41
Miscellaneous receipts in aid of the India Office	"	2,000	2,000
Recovery of tonnage Agency Work in connection with the Purchase and Sale of Publications	"	387	387
Proceeds of disposal of lease of premises at Grosvenor Gardens	"	211	211
Recoveries of over payments	"	32,316	32,316
Miscellaneous	166	3-9	3-9
		744	910
TOTAL RECEIPTS IN ENGLAND	15,210	71,305	86,515

Ditto converted into Rs. at £1=Rs. 13½

Exchange on ditto

TOTAL RECEIPTS—CENTRAL GOVERNMENT

TOTAL RECEIPTS—PROVINCIAL GOVERNMENTS AS IN ACCOUNT NO. 74A

TOTAL MISCELLANEOUS RECEIPTS

11,56,200
 10,584
 35,24,338
 1,19,29,732
 1,54,54,070

(a) Includes Ferry Receipts, Rs 1,69,709, and Toll fees on the Khyber Road, Rs 83,553.

No. 74A.—ACCOUNT OF MISCELLANEOUS RECEIPTS OF THE PROVINCIAL GOVERNMENTS for the year ended 31st March 1930.

	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab	Government of Burma	Government of Bihar and Orissa	Government of Central Provinces and Berar	Government of Assam	Government of Coorg	State of Federated States	Totals
	R	R	R	R	R	R	R	R	R	R	R	R
PROVINCIAL GOVERNMENTS.												
Unclaimed Deposits	4,50,604	2,76,850	8,84,672	6,56,096	4,01,970	2,24,055	7,03,681	1,11,575	1,15,788	95	.	37,26,216
Treasure Trove	1,247	184	...	735	290	...	21	25	.	...	.	2,494
Sale-proceeds of Dumbur Presents . . . . .	...	...	...	...	1	...	21	...	18	...	.	40
Sale of old Stores and Materials	13,651	2,468	9,832	8,380	8,647	21,933	4,743	9,127	988	264	1,41,299	2,14,312
Sale of Land and Houses, etc.	8,297	4,500	2,455	83,583	51,611	...	10	2,15,473	73	...	...	3,40,952
Fees for Government Audit	47,993	75,893	84,245	2,14,070	1,43,599	680	84	93	22,452	.	...	6,21,572
Contributions	48,055	26,694	1,93,007	...	11,988	29,606	...	2,16,600	...	...	29,01,207	82,82,067
Rents	5,244	14,954	12,039	2,25,526	20,733	11,681	85	40,587	8,508	...	270	5,80,354
Rates and Taxes . . . . .	...	...	44	...	...	...	...	40,587	715	...	.	762
Other Fees, Fines and Forfeitures	3,42,765	3,223	7,193	3,808	6,76,971	5,100	37,426	17,910	249	3,560	13,407	11,12,293
Recoveries of over payments	3,99,159	84,191	1,82,775	9,81,080	1,28,031	91,481	1,54,355	3,916	5,765	199	1,237	20,52,789
Collection of payments for services rendered	1,77,479	6,299	...	5,750	...	24,675	49,119	...	...	5	...	2,56,827
Miscellaneous	2,10,899	1,12,341	1,21,650	1,65,197	(a) 12,89,975	29,150	...	58,308	43,081	179	182	20,44,502
	17,03,413	6,08,607	14,97,812	22,19,065	26,84,866	4,06,441	1,11,557	7,12,705	1,97,621	4,802	30,59,802	1,42,08,651
Deduct—Refunds	5,19,769	96,151	4,99,639	4,11,648	2,16,203	2,72,833	2,35,218	2,63,275	35,887	30	1,900	22,75,473
TOTAL RECEIPTS IN INDIA	14,83,654	5,12,456	9,98,273	18,07,417	24,68,163	1,65,403	8,39,499	4,29,430	1,61,734	4,272	30,57,902	1,19,28,178

	£	Rs.	₹	£	£	£	£	£	£	£	£	R	£	Total
RECEIPTS IN ENGLAND.														
High Commissioners.														
Recoveries of over payments	"	24	34	..	53	..	b	..	..	..	..	B	..	
Ditto Converted into Rs. at £ 1 = Rs. 13½ .. .. .	..	R 326	R 451	..	R 700	R 82	R	R	R	R	R	R	..	1,559
Exchange on ditto .. .. .	..	2	6	..	7	..	..	..	..	..	..	..	..	15
TOTAL MISCELLANEOUS RECEIPTS OF PRO- VINCIAL GOVERNMENTS . . . .	..	9,98,601	18,07,874	24,68,163	1,60,115	8,38,493	29,492	1,61,734	4,272	30,57,902	1,19,29,732			

(a) Includes Rs. 8,35,080 on account of Copying Agency Account Receipts.

J. and JJ, Miscellaneous.

No. 74 B.—ACCOUNT OF MISCELLANEOUS CHARGES for the Year ended 31st March 1930.

	India General	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa	Central Provinces and Berar	Assam.	Coorg.	TOTAL.
CENTRAL GOVERNMENT.														
Charges in India.														
<i>Allowances, Remuneration, etc.</i>														
Annual Stipends to holders of Literary Titles	560	...	100	1,000	200	2,700	1,598	573	3,163	571	67	100	...	10,622
Durbars presents and allowances to Vakils	12,768	55,486	...	...	...	...	...	...	530	...	...	...	...	68,724
<i>Books and Periodicals.</i>														
Cost of Books and Periodicals, etc.	60,672	...	...	482	2,146	1,262	690	107	100	...	...	...	...	74,429
<i>Charities.</i>														
Donations for U aritable Purposes	27,221	1,592	2,908	...	1,024	...	...	...	...	...	...	...	...	32,745
Charges on account of European Vagrants	1,502	...	1,755	...	...	...	...	...	...	...	...	...	...	3,257
<i>Miscellaneous.</i>														
Rewards for Destruction of Wild Animals	310	853	62	...	...	...	...	...	...	...	...	...	...	1,235
Petty Establishments	53,840	...	...	...	...	...	...	...	...	...	...	...	...	53,840
Special Commissions of Enquiry	15,16,737	...	...	21,837	57,722	45,244	29,724	10,100	...	51,470	63,037	13,643	...	18,45,940
Irrecoverable temporary loans and advances written off	10,817	13,797	826	416	...	...	92	1,083	...	...	7	109	...	27,555
War Boards—Indian Soldiers' Board	13,942	...	...	...	...	...	...	...	...	...	...	...	...	13,942
Rents, Rates and Taxes	2,15,728	...	...	...	...	...	...	...	...	...	...	...	...	2,15,728
Institute for training of disabled soldiers	...	...	...	...	...	...	...	22,019	...	...	...	...	...	22,019
Contributions	3,93,130	7,200	74,740	...	2,454	...	...	...	...	...	...	2,068	...	4,80,192
Miscellaneous Compensations	55,393	1,69,544	...	...	15,932	...	25,194	...	...	...	25,00,000	11,146	...	27,91,179
Miscellaneous Charges for the treatment of Patients at the Poona Hospitals	187	...	169	...	...	...	46	...	...	...	...	27	...	556
Miscellaneous Durbars Charges	406	...	...	...	1,370	...	...	...	...	...	...	...	...	1,775
Local Clearing Office	13,977	...	...	...	...	...	...	1,900	...	...	...	...	...	18,977
Loss by Exchange on local transactions	53,604	...	...	...	10	...	...	...	...	...	...	...	...	55,514
Payments arising out of the War adjusted in the Civil Department	298	...	...	...	...	...	...	...	...	...	...	...	...	298
Miscellaneous and Unforeseen Charges	3,32,757	...	...	...	921	...	(5) 9,25,085	...	...	...	...	...	...	12,48,713
TOTAL CHARGES IN INDIA	27,87,773	2,63,423	80,080	23,735	81,779	49,206	9,82,349	37,972	36,124	52,041	25,65,111	32,693	...	69,67,270

Charges in England—

Secretary of State.	High Commissioner.	Total.
£	£	£
Contribution towards expenses of the Secretariat of the League of Nations	56,709	56,709
Expenditure in connection with the League of Nations Assembly and Committees	6,161	6,161
Relief and Repatriation of destitute Indians	862	862
Cost of insignia of Indian Orders	1,014	1,014
Sum placed at the disposal of the Secretary of State for India for Secret Service	8,000	8,000
Commission on pensions and leave allowances paid abroad	664	664
Contribution towards the School of Oriental Studies	1,230	1,230
Expenditure in connection with the International Conference on Import and Export Prohibitions	43	43
Expenditure in connection with the International Conference for Safety of Life at Sea	1,189	1,189
Expenditure in connection with the Conference on treatment of Foreigners	379	379
Expenditure in connection with the Conference on Codification of International Law	494	494
Expenditure in connection with the Conference on Codification of International Law	23	23
Expenditure in connection with the Imperial Conference	198	198
Expenditure in connection with the Imperial Conference	149	149
Expenditure in connection with the Royal Commission on Labour in India	4,023	4,023
Advance in aid of production of film "Rural Bonds in India" written off as irrecoverable	2,000	2,000
Expenditure in connection with the Indian Statutory Commission	13,986	13,986
Expenditure in connection with the Indian Statutory Commission	19,814	19,814
Expenditure in connection with the International Labour Conference	2,267	2,267
Contribution to International Copyright Union	102	102
Expenditure in connection with the International Conference on Economic Statistics	16	16
Expenditure in connection with the Indian Forestry Committee	374	374
Expenditure in connection with the Royal Commission on Agriculture in India	42	42
Pay and expenses of officers specially employed	1,611	1,611
Cost of books published in England	...	...
Books, periodicals, etc.	33	33
Grants-in-aid to Indian students	...	...
Donations to Indian students	2,153	2,153
Charges for actuarial work performed for the India Office	1,500	1,500
Contribution to overseas Mechanical Transport Fund	...	...
Miscellaneous charges connected with the supply of stores to India :—	...	...
Stores lost or damaged in transit to India owing to ordinary marine risks	1,178	1,178
Contributions to general average	9,114	9,114
Commission on Freight, Liens, etc.	12,068	12,068
Contribution to Appeal on behalf of Sir Ronald Ross	2,000	2,000
Settling over-as pay	1,148	1,148
Leave salaries and Deputation Pay	2,076	2,076
Sundry items	135	135
TOTAL CHARGES IN ENGLAND	118,078	118,078
TOTAL CHARGES IN ENGLAND	23,594	23,594
Ditto converted into Rs. at £1=Rs. 13½	...	18,88,357
Exchange on ditto	...	14,014
TOTAL CHARGES—CENTRAL GOVERNMENT	...	88,70,541
TOTAL CHARGES—PROVINCIAL GOVERNMENTS (as in Account No. 74C.)	...	95,60,244
TOTAL MISCELLANEOUS CHARGES	...	1,84,30,485

(a) Represents equivalent for Rural Fund to H. H. the Nizam of Hyderabad
 (b) Represents payments on account of redemption of leave charges paid in previous years

FINANCE AND REVENUE ACCOUNTS OF THE

	Government of Madras.		Government of Bombay.		Government of Bengal.		Government of United Provinces.		Government of Punjab.		Government of Burma.		Government of Bihar and Orissa.		of Central Provinces and Berar.		Government of Assam.		Government of Coorg.	Siam States Federated.	TOTAL PROVINCES.
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.			
Charges in India.																					
<i>Allowances, Rewards, etc.</i>																					
Durbar Presents and allowances to Yaks.	..	5,128	..	..	65	..	..	..	..	..	24,501	..	1,001	..	1,020	..	..	..	..	64	82,857
Travelling Allowances of Officials and Non-officials attending Durbars	..	..	..	..	24	..	239	..	..	..	1,382	..	..	..	..	..	91	..	..	11,038	13,535
<i>Books and Periodicals.</i>																					
Cost of Books and Periodicals, etc.	..	..	..	..	..	..	9,751	..	11,835	..	..	7,674	14	..	..	..	1,800	..	..	..	45,377
<i>Charity.</i>																					
Donations for Charitable Purposes	54,048	..	..	..	80,010	..	7,489	57,551	3,457	..	24,738	5,206	1,730	..	1,388	..	12,210	..	14,461	..	4,22,527
Charges on account of European Vagrants	995	..	..	..	7,549	..	3,792	..	6,692	..	429	..	..	..	194	..	..	..	82	..	24,567
<i>Miscellaneous.</i>																					
Publicity Board	..	..	..	..	..	..	..	..	64,901	..	48,156	..	..	..	..	..	..	..	..	..	1,05,057
Rewards for Destruction of Wild Animals	10,865	..	281	..	2,596	..	25,720	..	1,819	..	5,612	34,841	7,295	..	20,838	..	9,361	..	1,612	2,918	1,21,070
Petty Establishments	..	..	..	..	15,688	..	4,690	..	..	..	8,423	..	43,864	..	43,424	..	..	..	..	..	1,77,693
Special Commissions of Enquiry	80,000	..	10,403	..	..	..	..	..	27,750	27,448	14,377	3,553	..	8,573	..	..	16,736	..	..	..	2,11,500
Irrecoverable temporary advances written off	11,534	..	9,649	..	..	..	14,35,951	..	50,594	..	32,771	259	15	..	686	..	1,009	..	..	880	61,5,985

[illegible]

(a) Consists mainly of miscellaneous grants-in-aid to local bodies.
(b) Less than £1

J. and JJ.—Miscellaneous,

60A.—Other Provincial Works not charged to Revenue.

This head is intended for the record of capital expenditure of an occasional nature undertaken from borrowed funds by Provincial Governments in departments in which such expenditure is not customary.

No. 74D —ACCOUNT of EXPENDITURE ON OTHER PROVINCIAL WORKS NOT CHARGED TO REVENUE during and to end of the year 1929-30.

	Expenditure during the year.			Expenditure to end of the year.
	Reserved.	Transferred.	Total.	
	R	R	R	R
Provincial Governments.				
GOVERNMENT OF BOMBAY.				
Land Revenue :—				
Development of Artillery Maidan, Karachi	277	...	277	20,29,288
Excise :—				
Construction of quarters and peons' lines . . . . .	...	...	...	19,963
Excise Department . . . . .	...	...	...	...
Payment of Compensation for Plant of the Dhulia Distillery . . . . .	...	...	...	2,00,000
Purchase of Sewri Dockyard . . . . .	...	...	...	88,773
Industries :—				
Value of Acetone Factory Buildings at Nasik . . . . .	...	...	...	17,39,012
Contribution towards the pay of the Senior Assistant Consulting Surveyor to Government	3,600	...	3,600	3,600
TOTAL	3,877	...	3,877	40,80,636
GOVERNMENT OF THE UNITED PROVINCES.				
Land Revenue :—				
Original Works . . . . .	...	...	...	2,01,552
General Administration :—				
Construction of Buildings	657	...	657	26,50,858
Establishment . . . . .	...	...	...	97,438
Education :—				
Electric Installation in the Thomason College, Roorkee . . . . .	...	23,610	23,610	53,608
TOTAL	657	23,610	24,267	80,03,456
GOVERNMENT OF THE CENTRAL PROVINCES.				
Stationery and Printing :—				
Capital outlay on purchase of machinery . . . . .	...	...	...	1,60,821
TOTAL PROVINCIAL GOVERNMENTS	4,534	23,610	28,144	72,44,913

60C.—Capital outlay on Bombay Land Scheme.

This capital major head has been provisionally opened from the accounts for 1927-28, for the adjustment of amounts payable to the Government of Bombay for reclaimed lands at Colaba taken over by the Government of India for the use of the Military Department. It was intended to pay for this land out of the sale-proceeds of certain properties held by the Military Department in Bombay, but, in view of the general fall in land values, it is impossible to dispose of these properties to advantage. The total sum payable to the Bombay Government amounts to Rs. 2·26 crores and the payment will be made by cancelling an equivalent amount of loan taken by that Government from the Government of India. The whole question is still under the consideration of the Government of India, and the adjustment under the Capital head in the accounts for 1927-28 was made without prejudice to any final decision that might be reached on the several financial and administrative questions involved. There were no adjustments under this head in the accounts for 1928-29 and 1929-30.



GOVERNMENT OF INDIA,
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Section K.—Military Receipts and Services.

Rs. 3,08,743. Expenditure, Rs. 3,08,743.

By Reserve Fund—Credit Rs. 13,41,222.

MAJOR HEAD.	No of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
General . . .	75	General Summary of Military Services . . .	514	R 55,10,00,000	R ...	R ...
Army . . .	75A	Abstract Account of Receipts . . .	518	...	3,26,43,223	...
" . . .	75B	Ditto ditto of Charges . . .	519	...	...	53,42,77,643
" . . .	75C	Detailed Account of Receipts . . .	520 to 525	...	...	...
" . . .	75D	Detailed Account of Charges . . .	526 to 574	...	...	...
Marine . . .	76A	Receipts . . .	583	...	14,88,019	...
" . . .	76B	Expenditure . . .	583 & 584	...	...	82,62,152
Military Engineer Services. . .	77	Receipts . . .	586	...	56,82,501	...
" " . . .	77A	Expenditure . . .	587	...	...	4,89,27,726
" " . . .		Details of Expenditure on—				
" " . . .	77B	Works . . .	589	2,28,19,653	...	...
" " . . .	77C	Standing Charges . . .	591	1,76,35,189	...	...
" " . . .	77D	Establishment . . .	592	61,87,072	...	...
" " . . .	75	Transfer to Military Reserve Fund . . .	514	...	...	13,41,222
		Total . . .		...	3,98,08,743	59,08,08,743
Military Reserve Fund	77E	Appropriation to Military Reserve Fund . . .	594	...	13,41,222	...

No. 75.—GENERAL SUMMARY OF MILITARY SERVICES during the year ended 31st March 1930.

	GROSS EXPENDITURE.	RECEIPTS.	NET EXPENDITURE.
	£	£	£
Army—			
Part A—Standing Army	50,20,15,826	3,23,99,997	47,05,46,829
Part B—Auxiliary and Territorial Forces	79,08,272	30,349	78,77,923
Part C—Royal Air Force	2,34,23,545	2,12,877	2,32,10,668
TOTAL ARMY	53,42,77,643	3,26,13,223	50,16,34,420
Marine	52,62,152	14,83,019	67,79,133
Military Engineer Services	69,27,726	56,82,501	4,12,45,225
Transfers to Military Reserve Fund	1,00,000	...	13,41,222
Total	59,02,15,126	3,98,15,743	55,10,00,000

XXXVI and 48—Army.

Army accounts are naturally concerned primarily with expenditure, any revenue that accrues being incidental only and forming an insignificant set-off against military charges. The fact is fully recognised in the system of accounts which now prevails. Army expenditure is distributed over a number of main heads, as far as possible according to the services to whose maintenance it is devoted. This plan is also followed in the case of revenue, which is credited to receipt heads numbered to correspond with the expenditure heads.

2. The Army transactions are primarily classified under 'A—Standing Army', 'B—Auxiliary and Territorial Forces' and 'C—Royal Air Force', the first being sub-divided into main Heads which are detailed in Accounts Nos. 75-A and 75-B. The second and the third Heads have been opened with a view to showing these charges separately from those of the 'Standing Army'.

3. Prior to 1921-22, the Army transactions were classified under two main Divisions, Effective and Non-Effective, the former being sub-divided into eighteen Grants and the latter into two Grants. The system of accounting then in force was directed mainly to recording the cash expenditure and cash receipts under the several Heads, and no attempt was made to allocate the expenditure of the value consumed to the various services of the Army. A system of accounting was introduced with effect from 1921-22 to show, as far as possible, the true cost of the various services inclusive of stores consumed. This system has, however, been abandoned and a reversal has been made to the cash basis system with effect from 1927-28. No distribution over the several main heads of the cost of stores consumed has therefore been made in the body of these accounts. Under the cost accounting system the transactions relating to the movements of stores were exhibited under the respective service heads but, as the heads relating to stores transactions have, from 1st April 1927, been eliminated from the accounts owing to the introduction of the cash basis system, a separate statement showing the value of opening and closing balances of stores and their movements has been attached to these accounts as appendix I.

In order that the total cost of maintaining the various services and departments of the Army may also be available in one place as in previous years, another statement showing the expenditure (including the value of stores issued and services rendered) incurred in India on those services and departments is published as Appendix II to these accounts.

4. The expenditure on buildings, roads, defence and other works for the Army is brought to account under the head '50-Military Engineer Services.' The works transactions of the Royal Air Force and those of the Army Ordnance Factories and Military Farms are, however, being recorded under Head '48-Army' with a view to the exhibition in one place of the entire transactions in connection therewith.

5. The transactions are set forth in abstract under the several Army 'Heads' in Accounts Nos. 75-A and 75-B for receipts and expenditure respectively. These accounts are followed by detailed accounts 75-C and 75-D for receipts and expenditure, respectively, which give the figures Head by Head under the principal descriptive headings. A brief description of each of the Heads is given below:—

Transactions in India.**Part A.—Standing Army.**

HEAD I. *Fighting Services.*—This is the most important head, covering all charges in connection with pay and allowances and incidental and miscellaneous expenses of the various fighting units constituting the standing Army of India.

K.—Military Receipts and Services.

HEAD II. *Administrative Services.*—Under this head are recorded the charges connected with the various ancillary units and other subsidiary establishments maintained for the service of the Army in India. These consist chiefly of the cost of military training and education of soldiers, British and Indian; of the supervision and working of military hospitals, Supply Companies and Depôts, Remount Depôts and Arsenal; of the cost of Military Account and Audit Offices, including the office of the Military Accountant General; of the pay and allowances of chaplains, priests and ministers of religion attached to the Army and other miscellaneous charges such as the administration of cantonments, cost of recruiting staff, etc.

HEAD III. *Manufacturing Establishments.*—Charges relating to the several manufacturing establishments of the Army are brought to account under this head. They comprise mainly expenditure on account of medical store depôts, factories and farms, etc., which supply medical stores and produce munitions of war, equipment, fodder, etc., for the Army.

HEAD IV. *Army Headquarters, Staff of Commands, etc.*—This Head practically corresponds to the head 'General Administration' on the civil side and records chiefly the cost of the Army Headquarters, including the Commander-in-Chief and his staff, the Headquarters staff of the Military Commands and of the Districts and Brigades. The cost of the Army Department and the Military Finance Department of the Government of India Secretariat is, however, charged to the Department under 'General Administration.'

HEAD V. *Purchase and sale of stores, equipment and animals.*—This Head is intended for the reception of charges connected with the purchase of varieties of military stores, including animals, required for the Army.

HEAD VI. *Special Services.*—The charges brought to account under this Head relate to special campaigns, missions and other extraordinary measures debitable to Indian Revenues. The extra expenditure only connected with these measures is debited to this Head.

HEAD VII. *Transportation, Conservancy, Hot Weather Establishments, etc.*—The charges under this Head consist mainly of the expenditure in connection with the movement of troops and stores, travelling allowances and sea passages on account of officers and others conservancy and hot weather establishments, etc. Certain miscellaneous charges such as compensation for losses, etc., are adjusted under this head.

HEAD VIII. *Non-Effective Charges.*—Non-effective charges consist in the discharge of liabilities in connection with individuals who no longer serve in the Army, and are practically restricted to the payment of pensions and gratuities: but rewards for military services which frequently involve disbursements to officers and men actually serving in the Army are on account of their general similarity to pensions and gratuities, also classified as non-effective charges.

The two main classes of pensions are: (1) retired, wound and invalid pensions and (2) family pensions. Pension contributions in respect of officers and others recovered from the Colonial and Foreign Governments are credited as Army receipts. Rewards for Military services include besides the cost of decorations, medals, etc., the cost of annuities and gratuities granted for meritorious services.

Part B.—Territorial and Auxiliary Forces.

All charges (except conservancy charges which are adjusted under Part A Head VII) relating to the Territorial and Auxiliary Forces, including the cost of supervision at Army Headquarters and at Headquarters of Commands and Districts are debited to this head.

Part C.—Royal Air Force.

The charges under this Part cover all expenditure upon supervision, maintenance, equipment, buildings, etc., of the Royal Air Force.

Transactions in England.

The bulk of the outlay in England is debited to Heads I, II, III, V, VII and VIII and Part C. Under Head I there are heavy charges on account of payments to the Home Government in connection with disbursements made by the War Office in respect of His Majesty's British Forces serving in India; and further outlay in the shape of furlough and other allowances paid to officers and men in England. Furlough and leave allowances of Indian Army Service Corps, Medical, Veterinary and Ordnance Officers and of Civilians employed in the various departments of the Army appear mainly under Head II. The expenditure under Head III represents mainly the cost of medical, ordnance, clothing, etc., stores purchased for Medical, Store Depôts and Factories. The value of stores purchased for the mechanical transport and arsenals and clothing depôts, etc., is exhibited under Head V. The value of clothing and ordnance stores brought to India by troops is also adjusted under Head V. The charges under Head VII mainly consist of outlay on the conveyance of troops to India. Contribution to the Imperial Government in respect of Military charges for Aden has also been shown under this head. The heavy charges under Head VIII 'Non-effective Charges' relate chiefly to pensions of European officers and soldiers who have served in India and their families. There are heavy charges under Part C on account of payments made to the Air Ministry and marriage allowances and allotments paid in respect of Royal Air Force personnel serving in India and on account of stores for aviation purposes purchased for India.

Heavy receipts in England occur chiefly under Heads VII and VIII. A contribution of £130,000 on account of the extra cost of the transport of troops due to the introduction of short service in the British Army is credited to Head VII. Subscriptions to the Indian Military Service Family Pension Fund, when received in England, and contributions paid by the Imperial Government in respect of pensionary charges of Indian troops serving overseas, etc., are taken to Head VIII.

No. 75A.—ABSTRACT ACCOUNT of ARMY RECEIPTS for the year ended 31st March 1930.

HEAD OF RECEIPTS.	INDIA.	ENGLAND.	ENGLAND.	TOTAL INDIA AND ENGLAND.
			Stelling first converted into Rs. at £1=Rs. 13½ and then Exchange added.	
	R	£	R	R
Part A.—Standing Army—				
I.—FIGHTING SERVICES . . .	7 68,502	42,684	5,74,784	13,43,286
II.—ADMINISTRATIVE SERVICES . . .	12,30,412	26	41,072	12,72,286
III.—MANUFACTURING ESTABLISHMENTS.	2,02,592		108	2,20,000
IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	2 962	123	1,649	4,611
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS . . .	1,36,55,548	68,355	9,18,469	1,45,74,017
VI.—SPECIAL SERVICES	3,404	8,097	41,732	45,136
VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	35,24,204	137,820	18,51,627	53,75,931
VIII.—NON-EFFECTIVE RECEIPTS . .	28,26,682	501,082	67,88,048	95,64,730
TOTAL PART A.—STANDING ARMY . .	2,22,15,908	757,402	1,01,84,080	3,23,99,997
Part B.—Auxiliary and Territorial Forces	30,349	...	...	30,349
Part C.—Royal Air Force	1,94,188	1,889	18,669	2,12,857
GRAND TOTAL	2,24,40,445	758,791	1,02,02,778	3,26,43,223

No. 75-B.—ABSTRACT ACCOUNT of ARMY CHARGES for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA.	ENGLAND.	ENGLAND.	TOTAL.
			Stealing first converted into Rs. at £1=Rs. 13½ and then Exchange added.	
	R	£	R	R
Part A.—Standing Army—				
(Pay and allowances and other miscellaneous expenditure) —				
I.—FIGHTING SERVICES . . .	15,98,42,959	2,890,392	3,61,62,553	19,80,05,512
II.—ADMINISTRATIVE SERVICES . . .	327,374		44,00,878	6,86,71,661
III.—MANUFACTURING ESTABLISHMENTS . . .	2,43,77,348	599,782	80,70,721	3,24,48,069
IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	2,00,87,735	96,094	12,92,274	2,13,80,069
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS . . .	4,80,13,727	1,216,081	1,63,51,743	6,43,65,470
VI.—SPECIAL SERVICES . . .	10,791	12	168	10,959
VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	2,36,82,160	825,156	1,10,80,807	3,47,62,967
VIII.—NON-EFFECTIVE CHARGES . . .	3,54,12,431	3,712,122	4,98,88,698	8,53,01,129
TOTAL PART A.—STANDING ARMY . . .	37,56,97,989	9,466,983	12,72,47,837	50,29,45,826
Part B.—Auxiliary and Territorial Forces.	79,08,272	...	...	79,08,272
Part C.—Royal Air Force	1,06,51,751	940,233	1,27,71,794	2,34,23,545
TOTAL ARMY CHARGES	39,42,58,012	10,416,196	14,00,19,631	58,42,77,643

K.—Military Receipts and Services.

No. 75-C.—DETAILED ACCOUNT of ARMY RECEIPTS for the year ended 31st March 1930.

Head of Receipts.	Receipts during 1929-30.
<p style="text-align: center;">PART A.</p> <p style="text-align: center;">Receipts under Head I—Fighting Services.</p> <p style="text-align: center;">RECEIPTS IN INDIA.</p> <p>Forces in India, proper and Burma—</p> <p>Receipts on account of Indian units on Colonial Service</p> <p>Miscellaneous Receipts</p> <p style="text-align: right;">TOTAL</p>	
	R
	8,78,325
	3,90,177
	7,68,502
<p style="text-align: center;">RECEIPTS IN ENGLAND.</p> <p>Amount received from the Imperial Government in respect of :—</p> <p>Capitation rate payable on account of Indian Regiments lent for service in the Colonies</p> <p>Voyage pay of officers moved in Imperial interests</p> <p>Adjustment of advances for 1928-29 on account of :—</p> <p>Marriage Allowances and allotments</p> <p>Consolidated clothing allowances: balance, second half of 1927-28, first half of 1928-29, less advance of £2,000 in 1928-29</p> <p>Other Receipts:</p> <p>Discharge purchase money</p> <p>Pension Act contributions in respect of British Soldiers employed in Civil Departments</p> <p>Recoveries of over-issues in previous years of pay, etc.</p> <p>Recoveries of over payments. Leave allowances paid by Non-Military Departments</p> <p style="text-align: right;">TOTAL RECEIPTS IN ENGLAND</p>	
	5,08,157
	6,827
	13,43,286

No. 73-C.—DETAILED ACCOUNT of ARMY RECEIPTS for the year ended 31st March 1930—*contd.*

Head of Receipts.	Receipts during 1929-30.
Receipts under Head II—Administrative Services.	
RECEIPTS IN INDIA.	
Receipts of Educational Institutions	3,66,389
Indian Army Service Corps Receipts	48,847
Remount Depôts and Breeding Operations—Receipts	51,002
Indian Army Veterinary Corps—Receipts	1,408
Indian Army Ordnance Corps—Receipts	17,034
Mental colleges and schools	532
Central Disposals Organisation—Receipts	...
Medical Services—	
Hospital stoppages from officers	2,84,064
Credits for services rendered	81,135
Miscellaneous Receipts	21,622
Sale proceeds of X-Ray Stores in charge of Military Hospital	348
Military Accounts Offices—Receipts	31,605
Ecclesiastical Establishments—Receipts	35
Administration of Cantonments—Receipts	3,80,496
Miscellaneous Services under the Master General of Ordnance—Receipts	1,857
Miscellaneous Services under the Adjutant General in India—Receipts	1,465
TOTAL RECEIPTS IN INDIA	12,80,914
RECEIPTS IN ENGLAND.	
Educational Establishments:—	
Fees, etc., received in respect of King's India Cadets at the Royal Military College, Sandhurst	115
Recoveries of over-issues in previous years of pay, etc.—	
Educational	91
Arsenals	326
Medical	799
Miscellaneous Services	8
Hospital Stoppages recovered from officers on leave	580
Contribution by the Imperial Government for the year 1929-30 in respect of the Military Attaché at Meshed	950
Recoveries of over payments—Medical Services	17
Recoveries of over payments—Military Accounts Officers	181
TOTAL RECEIPTS IN ENGLAND	2,869
Ditto converted into Rs. at £1 = Rs. 13½	-40,891
Exchange on ditto	481
TOTAL RECEIPTS UNDER HEAD II—ADMINISTRATIVE SERVICES	12,72,288

K.—Military Receipts and Services.

No. 75-C.—DETAILED ACCOUNTS of ARMY RECEIPTS for the year ended 31st March 1930—*contd.*

Head of Receipts.		Receipts during 1929-30.
Receipts under Head III—Manufacturing Establishments.		
RECEIPTS IN INDIA.		R
Medical Store Depôts and Workshops—Receipts		13,570
Indian Army Service Corps—Receipts		6,166
Ordnance and Clothing Factories—Receipts		25,789
Grass Farms—Receipts		1,57,760
Dairy Farms—Receipts		57
TOTAL RECEIPTS IN INDIA		2,03,592
RECEIPTS IN ENGLAND.		
Ordnance and Clothing Factories:		
Sale of unserviceable stores	1,222	
Miscellaneous	2	
TOTAL RECEIPTS IN ENGLAND £		224
Ditto converted into Rs. at £1 = Rs. 13½		16,316
Exchange on ditto		92
TOTAL RECEIPTS UNDER HEAD III—MANUFACTURING ESTABLISHMENTS		2,20,000
Receipts under Head IV—Army Headquarters, Staff of Commands, etc.		
RECEIPTS IN INDIA		
Miscellaneous Receipts		2,962
RECEIPTS IN ENGLAND.		
	Secretary of State.	High Commissioner.
	£	£
Recoveries of over-issues in previous years of pay, etc.	16	16
Recoveries of overpayments		107
Total Receipts in England	16	123
Ditto converted into Rs. at £1 = Rs. 13½		1,637
Exchange on ditto		12
TOTAL RECEIPTS UNDER HEAD IV—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.		4,611
Receipts under Head V—Purchase and sale of stores, equipment and animals.		
RECEIPTS IN INDIA.		
B.—Indian Army Service Corps—		
Proceeds of sale of surplus, obsolete and condemned stores		5,20,093
Recoveries on account of value of stores issued on payment to His Majesty's Imperial Government and other Departments.		4,26,554
Recoveries on account of value of stores issued on payment to officers and other ranks		16,60,518
Recoveries on account of work done in Mechanical Transport workshops for non-Military Departments		10,730
C.—Recount Depôts and Breeding Operations—Receipts		2,50,718
E.—Indian Army Ordnance Corps—		
Proceeds of sale of surplus, obsolete and waste ordnance and clothing stores		13,91,819
Recoveries on account of value of ordnance and clothing stores issued on payment to His Majesty's Imperial Government and other Departments		40,77,360
Recoveries on account of value of ordnance and clothing stores issued on payment to officers and other ranks		50,55,985
Recoveries on account of work done in Arsenal Workshops for non-Military Departments		40,741
Miscellaneous (including hire of tents)		1,85,532
L.—Miscellaneous services under Master General of ordnance		18
TOTAL RECEIPTS IN INDIA, carried over		1,36,55,548

No. 75-C.—DETAILED ACCOUNTS of ARMY RECEIPTS for the year ended 31st March 1930—*contd.*

Head of Receipts.			Receipts during 1929-30.
Total Brought forward			R 1,36,55,548
RECEIPTS IN ENGLAND			
Stores brought from India with Troops:—	Secretary of State	High Commissioner.	Total.
Clothing	£	£	£
Ordnance	239	..	239
Sale of unserviceable stores.	40,344	..	40,344
Fines and Penalties recovered from Contractors	..	27,168	27,168
Miscellaneous	..	50	50
	..	554	554
Total Receipts in England	40,583	27,772	68,355
Exchanged into Rs. at £1 = Rs. 13½	..	..	9,11,401
Ditto	..	..	7,068
TOTAL RECEIPTS UNDER HEAD V—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS.	..	..	1,45,74,017
Receipts under Head VI Special Services.			
Miscellaneous Receipts	..	..	3,404
RECEIPTS IN ENGLAND.			
Secretary of State.			£
Recoveries and adjustments of payments in previous years to surplus officers of the Indian Army	..	..	3,097
Ditto converted into Rs. at £1 = Rs. 13½	..	..	41,297
Exchange on ditto	..	..	435
TOTAL RECEIPTS UNDER HEAD VI—SPECIAL SERVICES	..	..	45,126
Receipts under Head VII—Transportation, Conservancy, Hot Weather Establishments, etc.			
RECEIPTS IN INDIA.			
Transportation—Receipts	..	..	7,52,432
Conservancy, Hot Weather Establishments, etc.—Receipts	..	..	4,637
Miscellaneous Receipts	..	..	27,67,185
TOTAL RECEIPTS IN INDIA	..	..	35,24,304
RECEIPTS IN ENGLAND.			
Amount received from the Imperial Government in respect of:—	Secretary of State.	High Commissioner.	Total.
Contribution towards cost of transport of troops	£	£	£
Miscellaneous receipts in connection with transport of troops	130,000	..	130,000
Miscellaneous receipts in connection with concession passages	1,743	..	1,743
Other Miscellaneous receipts	5,510	..	5,510
Recovery of over payments	110	..	110
	..	457	457
TOTAL RECEIPTS IN ENGLAND	£ 137,363	457	137,820
Ditto converted into Rs. at £1 = Rs. 13½	..	..	18,37,596
Exchange on ditto	..	..	14,031
TOTAL RECEIPTS UNDER HEAD VII	..	..	53,75,931

No. 75-C.—DETAILED ACCOUNT of ARMY RECEIPTS for the year ended 31st March 1930—*contd.*

Head of Receipts.		Receipts during 1929-30.	
Speceipts under Head VIII—Non-effective Services.		R	
RECEIPTS IN INDIA.			
Rewards for Military Services (Medals, etc., supplied on payment)	.	96,374	
Subscriptions towards Indian Military Service Family Pensions	.	6,00,907	
Miscellaneous Receipts	.	21,39,341	
TOTAL RECEIPTS IN INDIA		28,26,682	
RECEIPTS IN ENGLAND.			
	Secretary G.	High Commis- sioner	Total.
Recoveries from the War Office in respect of Retired pay, etc., of Indian Troops, etc., lent to it	2,403	5,284	7,687
Subscriptions towards Indian Military Service Family Pensions	2,803	1,062	3,865
Other Pensionary contributions	1,062		1,062
Recoveries from Civil Revenues in respect of Pensions charged thereto in previous years	176,282	...	176,282
Adjustment of over-issues and miscellaneous receipts	4,228	...	4,228
Miscellaneous	...	8,905	8,905
TOTAL RECEIPTS IN ENGLAND	486,809	14,273	501,082
Ditto converted into Rs. at £1 = Rs. 18½			66,81,094
Exchange on ditto			56,954
TOTAL RECEIPTS UNDER HEAD VIII NON-EFFECTIVE SERVICES			95,64,780
Part B.—Auxiliary and Territorial Forces.			
RECEIPTS IN INDIA.			
Miscellaneous Receipts	.		80,361
Fractional differences	.		—12
TOTAL RECEIPTS UNDER PART B.—AUXILIARY AND TERRITORIAL FORCES			80,349
Part C.—Royal Air Force.			
RECEIPTS IN INDIA.			
Proceeds of sale of surplus and obsolete stores	.		18,911
Recoveries on account of value of stores issued on payment to His Majesty's Imperial Govern- ment and other Departments	.		68,546
Recoveries on account of value of stores issued on payment to officers and other ranks	.		63,488
Credits for services rendered	.		2,959
Rent of buildings	.		22,307
Rent of furniture	.		1,641
Miscellaneous Receipts	.		14,317
Fractional differences	.		—6
TOTAL RECEIPTS IN INDIA, carried over			1,04,188

No. 75-C. --DETAILED ACCOUNT of ARMY RECEIPTS for the year ended 31st March 1930 --*concl'd.*

Head of Receipts.				Receipts during 1929-30.
Brought forward				R 1,94,186
RECEIPTS IN ENGLAND.				
	Secretary of State.	High Commissioner.	Total	
	£	£	£	
Stores brought from India with airmen				
Clothing	26	...	269	
Ordnance	1	...	1	
Consolidated clothing allowance for airmen returning from India	652	..	652	
Miscellaneous receipts	332	135	467	
TOTAL RECEIPTS IN ENGLAND	1,254	135	1,389	
Ditto converted into Rs. at £1 = Rs. 13½				18,526
Exchange on ditto				163
TOTAL RECEIPTS UNDER PART C.—ROYAL AIR FORCE				2,12,877

No. 75-D --DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930.

	A.—Forces in India proper and Burma	B.—Units serving in the Colonies.	Total.
	R	R	R
Head I.—A.—I. Fighting Services.			
(Pay and Allowances and other Miscellaneous Expenditure)			
Summary.			
Charges in India.			
(a) British Cavalry	45,20,024	...	45,20,024
(b) Indian Cavalry	84,07,989	...	84,07,989
(c) Royal Horse Artillery . . . . .	...	...	13,34,377
(d) Royal Field Artillery	1,17,95,532	...	1,17,95,532
(e) Pack Artillery	47,45,315	...	47,45,315
(f) Medium Artillery	24,49,466	...	24,49,466
(g) Heavy Artillery	6,26,476	...	6,26,476
(h) Training Centres and Depôts, Artillery	8,44,533	...	8,44,533
(i) Engineers	53,69,926	...	53,69,926
(j) Pioneers	32,70,310	...	32,70,310
(k) British Infantry	5,34,26,102	...	5,34,26,102
(l) Indian Infantry	4,91,10,115	3,95,555	4,95,05,670
(m) Royal Tank Corps	25,07,966	...	25,07,966
(n) Indian Signal Corps	64,66,947	...	64,66,947
(o) Reservists	26,72,595	...	26,72,595
Head I.—A.—II. Miscellaneous.			
(a) Governor General's Body Guard	1,11,073	...	1,11,073
(b) Officers with King's Commissions unemployed or under training for the Indian Army.	4,33,753	...	4,33,753
(c) Leave allowances paid by non-Military Department	13,54,909	...	13,54,909
Debit—Amount recoverable from His Majesty's Imperial Government on account of Recruiting Staff.	4	...	4
TOTAL HEAD I	15,94,47,404	3,95,555	15,98,42,959

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

			Total.
			Rs
Charges in India Brought forward			15,98,42,950
Charges in England.			
	Secretary of State.	High Commissioner.	Total.
	£	£	£
Payments to the War Office in respect of His Majesty's British Forces serving in India for the year 1929-30	1,400,000		1,400,000
Discharge Gratuity and Deferred Pay			
Payments to the War Office for the year 1929-30	54,000		
Adjustment for the year 1928-29	2,035		
Payments to Non-commissioned Officers, etc., formerly on the India Unattached List	445		
	57,480	...	57,480
Indian Regiments serving in the Colonies. Refund of over advance in respect of year 1928-29	1,021		1,021
Furlough allowances of British Regiments serving in India	161,844		161,844
Pay and allowances, etc., of British Soldiers attending vocational courses	28,320	...	28,320
Furlough allowances—			
Indian Army: Regimental	260,416	...	260,416
National Health Insurance:			
	£		
Advances for year 1929	29,700		
Advances for year 1930	9,900		
Balance for year 1928	320		
	39,920	...	39,920
Unemployment Insurance:			
	£		
Contribution for the year 1929-30	104,000		
Adjustment for the year 1928-29	12,924		
	116,924	...	116,924
Payment to Ministry of Health under the Contributory Pensions Act, 1925 (of which a moiety is recovered from issues of pay)	119,760		119,760
Marriage Allowances and Allotments:			
	£		
British Troops	359,655		
Indian Army	21,880		
	411,465		411,465
Bounties to British Troops for extension of service			
Consolidated clothing allowances (balance, second half of 1927-28, first half of 1928-29, less advance of £ 1,000 in March 1929)	455	...	455
Pay and allowances of Second Lieutenant on appointment	5,914	...	5,914
Fighting Units: Miscellaneous	1,109	...	1,109
Leave allowances paid by Non-Military Departments	...	82,714	82,714
Total Charges in England	2,607,678	82,714	2,690,392
Ditto converted into Rs at £1 = Rs. 1 1/2			3,58,71,883
Exchange on ditto			2,90,670
TOTAL CHARGES UNDER HEAD I—FIGHTING SERVICES			19,60,65,512

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

	A.—FORCES IN INDIA							
	British Cavalry.	Indian Cavalry.	Royal Horse Artillery.	Royal Field Artillery.	Pack Artillery Brigades.	Medium Artillery Brigades.	Heavy Artillery.	Training Centre Artillery Depôts.
	₹	₹	₹	₹	₹	₹	₹	₹
Head I.—A.—I. Fighting Services.								
Pay and allowances (including evca, forage and other allowances) of officers with King's Commissions.	8,88,540	20,38,916	1,88,578	22,08,495	18,10,723	4,17,976	1,00,244	2,05,208
Pay and allowances (including messing allowance and allowances for families) of British soldiers.	20,66,194		8,02,502	71,64,537	7,58,492	14,19,051	2,28,812	1,08,219
Pay and allowances (including money allowances) of Indian officers and all other ranks including civilians	14,698	87,61,045	1,21,854	6,80,310	19,00,122	3,87,730	31,343	3,00,159
Pay and allowances (including money allowances) of Indian Reservists.			...	...	...	...	...	...
Pay and allowances of other reservists.	...	...	...	...	...	...	...	...
Pay and allowances (including money allowances) of followers.	2,33,104	8,05,940	84,495	5,24,056	1,84,845	63,850	7,792	44,480
Money compensation in lieu of rations to British troops.	8,993	...	2,145	14,055	2,658	1,924	569	108
Money compensation in lieu of rations to Indian troops and followers.	151	18,613	876	4,354	16,574	970	158	2,960
Kit and clothing allowances for British troops.	3,16,326	...	83,120	7,34,158	76,267	1,43,010	31,080	4,338
Kit and clothing allowances for Indian troops and followers	4,862	5,02,805	10,859	1,09,413	2,98,737	32,360	9,082	56,294
Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve.	967	..	123	3,701	1,522	315	210	15
Deferred pay to Indian troops	..	1,39,204	5,580	68,108	85,712	5,458	5,014	10,415
Miscellaneous	83,045	2,41,966	24,219	1,94,350	1,10,486	32,822	17,982	22,526
Total Fighting Services	45,20,024	84,07,889	18,84,377	1,17,95,532	47,45,315	24,49,466	1,26,476	8,44,588

for the year ended 31st March 1930—*contd.*

PROPER AND BURMA.								B.-Indian Units servi g in the Colonies.	
Engineers.	Pioneers.	British Infantry.	Indian Infantry.	Royal Tank Corps.	Indian Signal Corps.	Reservists.	Total.	Indian Infantry.	Total.
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
11,37,114	11,59,079	85,78,077	1,53,63,029	6,82,848	14,91,700	7,23,383	3,75,48,769	1,11,961	3,76,55,630
4,58,997	...	3,98,57,810	...	16,5...	29,69,454	511	5,68,71,975	...	5,68,71,975
28,71,581	16,46,9...	5,06,...	2,60,16,621	...	12,72,787	6,434	3,95,94,003	2,91,281	3,98,25,237
...	...	...	...	...	...	16,94,950	16,94,950	...	16,94,950
...	...	...	...	...	...	11,856	11,856	...	11,856
1,28,795	53,487	9,48,078	10,58,161	95,062	1,66,032	4,209	41,02,367	11,297	41,13,664
11,574	...	68,552	...	4,402	16,314	300	1,27,294	...	1,27,294
19,676	10,809	9,409	2,07,385	16	6,377	250	2,91,978	88	2,92,016
20,194	...	43,81,001	...	1,82,259	2,30,851	116	61,03,379	...	61,03,379
3,21,982	2,47,645	1,08,746	39,18,359	6,594	1,51,672	71,465	58,55,055	29,247	58,84,302
...	...	19,999	...	127	2,463	...	29,445	...	29,445
97,189	72,968	23,982	14,80,228	...	38,438	...	20,92,436	177	20,92,613
3,08,871	79,449	7,76,076	10,66,437	50,640	1,20,856	1,54,121	32,89,166	11,701	33,00,867
53,69,926	32,70,810	5,34,26,102	4,91,10,115	25,07,966	64,66,947	23,72,595	15,75,47,673	3,95,555	15,79,43,228

K.—Military Receipts and Services.

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No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Governor General's Body Guard.	Sundry Items.	Total.
	R	R	R
Head I.—A. II. Miscellaneous.			
Pay and allowances (including pay, forage and other allowances) of officers with King's Commissions.	30,293	...	30,293
Pay and allowances (including money allowances) of Indian officers and other ranks.	42,694	...	42,694
Pay and allowances (including money allowances) of Indian followers.	13,075	...	13,075
Money compensation in lieu of rations to Indian troops . .	296	...	296
Kit and clothing allowances for Indian troops and followers .	13,919	...	13,919
Hospital charges—Pay and allowances of Medical officers, sub-assistant surgeons, veterinary assistants and other hospital establishments	4,821	...	4,821
Deferred pay to Indian troops	1,177	...	1,177
Miscellaneous . . . . .	...	...	4,708
Officers with King's Commissions unemployed or under training for the Indian Army—	...	...	...
Pay and allowances of officers with King's Commissions . .	...	4,33,753	4,33,753
Leave allowances paid by non-Military Department . . . .	...	13,54,909	13,54,909
<i>Deduct</i> —Amount recoverable from His Majesty's Imperial Government on account of recruiting staff.	...	4	4
Total Head I A.—II	1,11,473	17,88,058	18,99,531

Main Head II—Administrative Services.

Charges in India.

Summary.

	R
A.—(i) Educational and Instructional Establishments	30,40,308
(ii) Army Education	33,99,996
B.—Indian Army Service Corps	1,76,56,858
C. Remount Depôts and Breeding Operations	27,75,261
D.—Indian Army Veterinary Corps	6,1,179
E.—Indian Army Ordnance Corps	65,37,720
F.—Medical Colleges and Schools	2,23,304
G.—Central Disposals Organisation	11,008
H.—Medical Services	1,46,15,767
I.—Military Accounts Offices	1,07,92,805
J.—Ecclesiastical Establishments	4,46,023
K.—Administration of Cantonments	11,76,902
L.—Miscellaneous Services under the control of the Master-General of Ordnance .	10,58,558
M.—Miscellaneous Services under the control of the Adjutant General in India .	9,23,133
N.—Miscellaneous Services under the control of the Chief of the General Staff .	1,07,995
TOTAL CHARGES IN INDIA CARRIED OVER	6,42,70,738

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Secretary of State, £	High Commiss- sioner, £	Total, £	Rs.
Charges in India Brought forward				6,42,70,788
Charges in England.				
Educational and Instructional charges :				
Furlough allowances	7,027	...	7,027	
Miscellaneous expenditure	52,312	...	52,312	
Medical Services :				
Furlough allowances—Royal Army Medical Corps	12,858	...	12,858	
Furlough allowances—Indian Medical Service and other medical personnel	51,501	..	51,501	
Sterling overseas pay—Indian Medical Service	30,790	...	30,790	
Pay, etc., of Lieutenants on appointment to the Indian Medical Service	8,697	...	8,697	
Cost of medical treatment of officers on leave	4,058	...	4,058	
Sterling overseas pay	..	10	10	
Miscellaneous expenditure	564	...	564	
Veterinary :				
Furlough allowances—Royal Army Veterinary Corps	2,919	...	2,919	
Arsenals :				
Furlough allowances—Indian Army Ordnance Corps etc.	32,507	...	32,507	
Miscellaneous expenditure	989	...	989	
Supply and Transport :				
Furlough allowances—Indian Army Service Corps	65,724	...	65,724	
Miscellaneous expenditure	8,051	...	8,051	
Army Education :				
Leave salaries and deputation pay	..	2,206	2,206	
Miscellaneous : study allowances of an officer	...	47	47	
Sterling overseas pay	...	1,811	1,811	
Indian Army Service Corps :				
Establishment of the Mechanical Transport Adviser	...	398	398	
Remount Depôts etc :				
Stores for India	...	1,285	1,285	
Military Accounts Offices :				
Leave salaries and deputation pay	...	15,506	15,506	
Sterling overseas pay	...	8,885	8,885	
Miscellaneous—Study Allowances of officers and maintenance and treatment of an officer by the Seamen's Hospital Society, etc.	...	115	115	
Ecclesiastical Establishments :				
Leave salaries and deputation pay	...	253	253	
Sterling overseas pay	...	1,566	1,566	
Administration of Cantonments :				
Leave salaries and deputation pay	...	9,997	9,997	
Miscellaneous Administrative Services :				
Furlough allowances	5,349	...	5,349	
Miscellaneous expenditure	2,859	...	2,859	
TOTAL CHARGES IN ENGLAND	£ 285,735	41,639	327,374	
Ditto converted into Rs. at £1 = Rs. 13½				43,64,991
Exchange on ditto				25,882
TOTAL CHARGES UNDER HEAD II				6,86,71,661

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

	Minor			
	(a)	(b)	(c)	(d)
	Inspector of Physical Training and Command Physical Training Staff.	Army School of Physical Training, Ambala.	Staff College, Quetta.	Small Arms (e) Head Quarters Staff
	R	R	R	R
Main Head II.—Administrative Services.				
SUB-HEAD A(i)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS.				
(Under the control of the Chief of the General Staff.)				
Detailed Heads—				
Pay and allowances (including eye, forage and other allowances) of Officer students . . . . .	...	...	4,36,760	...
Pay and allowances (including eye, forage and other allowances) of Officers with King's Commission	38,914	...	2,148	42,021
Pay and allowances (including extra duty pay, messing allowance and allowances for families) of British soldiers and messing allowance for students	8,814	38,841	22,980	...
Pay and allowances (including extra duty pay and money allowances) of Indian Officers and all other ranks, including clerks, artificers and all other establishments, and money allowances for students	8,559	15,390	17,701	...
Pay and allowances of office establishments . . . . .	...	...	...	5,634
Money compensation in lieu of rations	228	558	97	...
Kit and clothing allowances	707	2,312	796	...
Incidental and miscellaneous expenses and allowances	3,489	5,977	59,474	...
Total Minor Heads (a) to (e)	55,714	1,24,300	7,57,246	48,255
MISCELLANEOUS.				
Detailed Heads—				
Annual Training Grant . . . . .	...	...	...	...
Grant for purchase of field-firing stores . . . . .	...	...	...	...
Artillery Target Grant . . . . .	...	...	...	...
Assault-of arms grant . . . . .	...	...	...	...
Total Miscellaneous . . . . .	...	...	...	...
Total Charges under Sub-Head A (i)	55,714	1,24,300	7,57,246	48,255

for the year ended 31st March 1930 —*contd.*

Heads.

School, India.		(e)	(f)	(g)	(h)	(i)	(j)	Total.
(ii) Pachmarhi Wing.	(iii) Ahmednagar Wing.	Equitation School, Saugor.	Senior Officers' School, Belgaum.	School of Artillery, India.	The Royal Tank Corps School, Ahmednagar.	Army Signal School, Poona.	Miscellaneous.	
₹	₹	₹	₹	₹	₹	₹	₹	₹
...	...	...	...	...	...	...	...	4,86,750
1,81,325	1,77,901	2,191	1,81,832	1,19,555	86,593	72,802	...	12,09,728
72,849	42,215	27,740	16,098	28,387	1,02,589	31,926	...	3,92,439
38,679	15,608	49,077	10,850	11,912	2,928	13,866	...	1,79,630
...	...	...	...	...	...	...	...	5,634
2,143	526	2,191	952	190	329	94	...	7,808
5,256	2,566	1,546	1,863	1,709	5,611	1,918	...	23,734
11,441	7,569	25,404	18,750	5,738	7,701	7,216	...	1,52,754
3,11,593	1,80,585	2,48,973	1,79,845	1,67,486	2,05,753	1,23,322	...	24,06,023
...	...	...	...	...	...	...	5,88,399	5,88,399
...	...	...	...	...	...	...	11,128	11,128
...	...	...	...	...	...	...	23,659	23,659
...	...	...	...	...	...	...	9,000	9,000
...	...	...	...	...	...	...	6,32,186	6,32,186
3,11,593	1,80,585	2,48,973	1,79,845	1,67,486	2,05,753	1,23,322	6,32,186	30,40,208

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

	Minor					
	(a)			(b)	(c)	School
	Supervising and Inspecting Staff			Garrison, Regimental and Detachment Schools for British Troops.	Garrison, Regimental and Detachment Schools for Indian Troops.	
	(i) Army Head Quarters.	(ii) Com-mands.	(iii) Districts.			(i) Head-quarters.
Main Head II.—Administrative Services.	R	R	R	R	R	R
Sub-Head A (ii). ARMY EDUCATION (Under the control of the Chief of the General Staff)						
Detailed Heads—						
Pay and allowances (including syce, forage and other allowances) of Officers with King's Commission	...	72,213	1,24,351	92,3 9	...	40,823
Pay and allowances (including syce, forage and other allowances) of Principal Chaplain, Medical Officer and Medical Establishments	...	...	...	...	...	...
Pay and allowances (including messing allowance and allowances for families) of British Officers and messing and money allowances of students	...	4,023	1,826	...	...	10,693
Pay and allowances of School Masters, School Mistresses and pupil teachers	...	...	...	4,00,347	5,658	...
Pay and allowances of other Instructional staff (including fees)	...	...	...	...	...	...
Pay and allowances (including money allowances) of Indian Officers and all other ranks, including clerks and other establishments, and messing and money allowances of students	6,926	14,757	...	...	...	4,039
Money compensation in lieu of rations and cost of provisions purchased locally	...	8	516	1,105	...	105
Kit and clothing allowances	...	178	684	13,648	...	571
Miscellaneous	...	...	260	2,15,136	82,775	15,747
Total Minor Heads (a) to (k)	6,926	91,179	1,41,587	11,78,596	88,428	80,918
MISCELLANEOUS.						
Detailed Heads—						
British Army School scholarships	...	...	...	...	...	...
Books, Maps, Printing charges and technical equipment	...	...	...	...	...	...
Regimental Munahis	...	...	...	...	...	...
Language Rewards—						
(a) for British Officers and men	...	...	...	...	...	...
(b) for Indian Officers and men	...	...	...	...	...	...
Assistance to Unattached List ranks towards the education of their children	...	...	...	...	...	...
Central, District, Brigade and Army Headquarters Libraries	...	...	...	...	...	...
Pay and allowances of Officers studying in China, Japan, etc.	...	...	...	...	...	...
Fees and allowances of examiners (including allowances to official interpreters)	...	...	...	...	...	...
Board of Examiners	...	...	...	...	...	...
Donations, etc., to Educational Institutions	...	...	...	...	...	...
Total Miscellaneous	...	...	...	...	...	...
Total charges under Sub-Head A (ii)	6,926	91,179	1,41,587	11,78,596	88,428	80,918

for the year ended 31st March 1930—*contd.*

Heads

(d) of Education, Belgaum			(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	Total.
(ss) British Wing.	(tss) Indian Wing.	(vss) Special Wing	Lawrence Royal Military School, Sanawar	Lawrence Military Asylum, Munee.	Lawrence Military Asylum, Mount Abu	Prince of Wales' Royal Indian Military College, Dehra Dun.	Kitchener's College, Nowgong	King George's Royal Military School, Jullundur.	King George's Royal Military School, Aurang- abad Serri.	Miscella- neous.	R
R	R	R	R	R	R	R	R	R	R	R	R
66,504	35,350	61,297	...	...	...	28,264	82,442	12,994	9,790	...	6,50,567
...	...	...	26,584	4,817	180	...	...	...	...	...	81,811
4,644	1,108	21,5	...	6,039	6,321	6,572	...	...	...	...	5,51,198
...	...	...	...	...	...	...	...	...	...	...	4,04,200
...	...	...	74,134	...	6,000	84,902	...	2,841	1,780	...	1,69,333
7,642	40,333	8,782	48,448	...	...	73,091	35,102	28,372	32,237	...	3,02,543
...	58	81	90,830	274	...	22	409	24,004	21,465	...	1,88,940
102	896	1,964	725	118	251	203	1,341	7,748	6,473	...	34,810
...	...	1,287	1,11,052	...	17,601	44,546	17,913	6,167	5,856	...	5,18,079
78,892	97,945	94,912	3,70,132	11,278	80,320	2,35,100	1,37,720	82,115	77,881	...	28,03,469
...	...	...	...	...	...	...	...	...	...	10,451	10,451
...	...	...	...	...	...	...	...	...	...	19,626	19,626
...	...	...	...	...	...	...	...	...	...	55,066	55,066
...	...	...	...	...	...	...	...	...	...	94,575	94,575
...	...	...	...	...	...	...	...	...	...	20,575	20,575
...	...	...	...	...	...	...	...	...	...	7,883	7,883
...	...	...	...	...	...	...	...	...	...	15,753	15,753
...	...	...	...	...	...	...	...	...	...	71,634	71,634
...	...	...	...	...	...	...	...	...	...	33,884	33,884
...	...	...	...	...	...	...	...	...	...	36,985	36,985
...	...	...	...	...	...	...	...	...	...	2,30,005	2,30,005
...	...	...	...	...	...	...	...	...	...	5,46,527	5,96,527
78,892	97,945	94,912	3,70,132	11,278	80,360	2,35,100	1,37,720	82,115	77,381	5,96,527	33,99,996

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

	Minor				
	(a) Supply Companies and Supply Depôts.	(b) Indian Army Service Corps Record Office.	(c) Indian Army Service Corps Training Establishment.	(d) School of Cookery.	(e) Animal Transport.
	R	R	R	R	R
Main Head II.—Administrative Services.					
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS.					
(Under the control of the Quartermaster General.)					
Detailed Heads—					
Pay and allowances (including messing and money allowances) of students . . . . .	...	...	...	...	...
Pay and allowances (including syce, forage and other allowances) of Officers in King's Commission and Civilian Officers	19,27,082	72,637	1,495	10,14,448	
Pay and allowances of Departmental Officers and British soldiers (including messing allowances and allowances for families)	14,88,870	16,240	2,977	13,041	3,39,480
Pay and allowances (including money allowances) of Indian Officers and all other ranks, Indian clerks, store-keepers, checkers, a tificer, reservists and other establishments including menials	7,57,684	64,176	2,485	1,635	82,14,532
Pay and allowances (including money allowances) of followers	3,37,226	...	...	...	1,98,418
Temporary labour	2,35,697	...	...	...	...
Money compensation in lieu of rations	24,468	404	...	...	36,552
Kit and clothing allowances	50,614	439	...	377	4,74,082
Care-taking and custody	68,172	...	...	...	...
Miscellaneous	1,72,248	6,741	994	3,477	62,214
Loss of cash . . . . .	...	...	...	...	...
Military luncheons . . . . .	...	...	...	...	...
<i>Deduct—Credits for services rendered by Government transport to Military Engineer Services and Royal Air Force . . . . .</i>	..	...	...	...	15,355
Total Minor Heads	50,68,851	1,60,667	85,713	30,025	53,24,371
Total Sub-Head B.					

for the year ended 31st March 1930—*contd.*

Heads.

(f) Mechanical Transport Units.	(g) Mechanical Transport Depôts.	(h) Central Mechanical Transport Stores Depot.	(i) Technical Inspectors of Mechanical Transport.	(j) Mechanical Transport Workshop.	(k) Mechanical Transport Vehicle Reception Depot.	(l) Military Launches.	Total.
₹	₹	₹	₹	₹	₹	₹	₹
...	99,813	...	...	...	...	...	99,813
9,52,028	13,061	74,126	1,80,028	2,89,768	17,877	...	47,18,839
5,64,390	78,530	1,27,494	...	4,46,586	5,441	...	80,77,549
17,70,548	1,87,869	1,72,727	37,720	11,66,817	24,681	...	73,50,174
60,215	7,357	39,351	...	...	...	...	6,42,637
...	...	...	...	75,721	...	...	8,11,418
9,346	1,429	144	145	674	25	...	78,207
1,12,886	81,861	4,124	666	42,750	1,246	...	7,18,776
...	...	...	...	...	...	...	68,172
76,074	8,997	20,522	2,926	22,941	2,112	...	3,75,245
...
...	...	...	...	...	...	2,37,596	2,37,596
212	...	...	...	...	...	...	15,567
35,45,275	5,08,664	4,88,488	1,71,484	20,45,042	51,182	2,37,596	1,76,66,658
							1,76,66,858

K.—Military Receipts and Services.

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No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

Main Head II.—Administrative Services.		R
SUB-HEAD C.—REMOUNT DEPÔTS AND BREEDING OPERATIONS.		
(Under the control of the Quartermaster General.)		
Minor Head (a) (i)—Remount Depôts—		
Detailed Heads—		
Pay and allowances (including syce, forage and other allowances) of officers with King's Commission		2,99,152
Pay and allowances (including messing allowance and allowances for families) of British soldiers		1,39,888
Pay and allowances (including money allowances) of Remount Squadron		58,194
Pay and allowances of stable and other establishments		3,90,250
Pay of temporary establishment including daily labour		3,48,619
Pay and allowances of clerical and menial establishments		41,050
Money compensation in lieu of rations		2,701
Kit and clothing allowances		15,103
Repairs to <i>hacha</i> buildings, roads, drains, etc.		58,318
Miscellaneous		2,03,060
TOTAL MINOR HEAD (a) (i)		15,56,335
Minor Head (a) (ii)—Cultivation Farms—		
Detailed Heads—		
Pay and allowances of cattle and farm establishments		10,928
Pay of temporary establishments, including daily labour		5,15,242
Incidental and miscellaneous expenses		1,18,958
TOTAL MINOR HEAD (a) (ii)		6,15,128
TOTAL MINOR HEAD (a)		22,01,463
Minor Head (b)—Horse, Mule and Donkey Breeding Operations—		
Detailed Heads—		
Pay and allowances (including syce, forage and other allowances) of officers with King's Commission		1,42,808
Pay and Allowances (including messing allowance and allowances for families) of British soldiers		4,472
Pay and allowances of clerical and other subordinate establishments		2,86,774
Feed of animals		41,920
Maintenance of buildings		24,953
Miscellaneous		72,876
TOTAL MINOR HEAD (b)		5,78,798
TOTAL SUB-HEAD C.		27,75,261

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

Main Head II.—Administrative Services.		R
SUB-HEAD D.—INDIAN ARMY VETERINARY CORPS.		
(Under the control of the Quartermaster General.)		
Minor Head (a)—Veterinary Hospitals—		
Detailed Heads—		
Pay and allowances (including syce, forage and other allowances) of officers with King's Commission		4,87,481
Pay and allowances (including messing allowance and allowances for families) of British soldiers		8,725
Pay and allowances (including money allowances) of Indian Officers and all other ranks including veterinary assistant surgeons and clerks		3,03,872
Pay and allowances of followers		20,763
Money compensation in lieu of rations		1,942
Kit and clothing allowances		25,800
Incidental and miscellaneous expenses		21,439
Total Minor Head (a)		8,50,091
Minor Head (b)—Army Veterinary Schools—		
Detailed Heads—		
Pay and allowances (including syce, forage and other allowances) of officers with King's Commission		30,900
Pay and allowances (including messing allowance and allowances for families) of British soldiers		2,934
Pay and allowances (including money allowances) of Indian Officers and all other ranks including clerks and other establishments		1,024
Money compensation in lieu of rations		105
Kit and clothing allowances		99
Incidental and miscellaneous expenses and allowances		591
Total Minor Head (b)		41,653
Minor Head (c)—Veterinary Record Office—		
Detailed Heads—		
Pay and allowances of officers with King's Commission . . . . .		...
Pay and allowances of clerks and other establishments		4,628
Incidental and miscellaneous expenses		908
Total Minor Head (c)		5,536
Minor Head (d) Fees and allowances, etc., for military students studying at the Punjab Veterinary College, Lahore, to qualify as Veterinary Assistant Surgeons of Indian Army Veterinary Corps—		
Fees and allowances, etc.		13,809
Total Sub-Head D.		9,11,179

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

Main Head II.—Administrative Services.		R
SUB-HEAD E.—INDIAN ARMY ORDNANCE CORPS.		
* (Under the control of the Quartermaster General.)		
Minor Head (a) —Arsenals, Ordnance Depôts and Clothing Depôts—		
Detailed Heads—		
Pay and allowances of officers with King's Commission	7,96,729	
Pay and allowances of departmental officers and British soldiers (including messing allowance and allowances for families)	22,07,089	
Pay and allowances of artificers (British and Indian)	87,683	
Pay and allowances of medical establishments	4,823	
Pay and allowances (including money allowances) of Indian Officers and Indian ranks, etc., (including teaching staff)	3,38,393	
Pay and allowances of clerical and menial establishments	5,18,656	
Temporary labour (including temporary supervising and clerical establishment and miscellaneous labour)	21,56,823	
Expenditure on repair of mathematical instruments by Mathematical Instrument Office	1,32,492	
Money compensation in lieu of rations	84,447	
Kit and clothing allowances	1,03,306	
Caretaking and custody	31,238	
Incidental and miscellaneous allowances and expenses	1,40,071	
<i>Dedurt</i> —Recoveries on account of storage charges in respect of Royal Air Force bombs held in deposit in arsenals	57,260	
Total Minor Head (a)	64,94,503	
Minor Head (b)—Indian Army Ordnance Corps School of Instruction—		
Detailed Heads—		
Pay and allowances of officers with King's Commission	15,865	
Pay and allowances of departmental officers and British soldiers (including messing allowance and allowances for families)	14,791	
Pay and allowances (including money allowances) of Indian officers and Indian ranks	1,891	
Pay and allowances of clerical and menial establishments	5,350	
Money compensation in lieu of rations	373	
Kit and clothing allowances	421	
Incidental and miscellaneous allowances and expenses	4,532	
Total Minor Head (b)	43,228	
Total Sub-Head E.	65,37,726	

* Transferred to the control of the Master General of Ordnance during the year.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Rs
Main Head II.—Administrative Services.	
SUB-HEAD F.—MEDICAL COLLEGES AND SCHOOLS.	
(Under the control of the Director General of the Indian Medical Service.)	
Minor Head—Cost of education of military pupils at Medical Colleges and Schools.	
Detailed Heads—	
Pay and allowances of instructional staff	90,712
Pay and allowances (including messing and money allowances) of pupils	58,515
Kit and clothing allowances	4,050
Capitation payments to Provincial Governments	1,21,299
Incidental and miscellaneous expenses and allowances	18,719
TOTAL SUB-HEAD F.	2,23,304
SUB-HEAD G.—CENTRAL DISPOSALS ORGANIZATION.	
(Under the control of the Master General of Ordnance.)	
Detailed Heads—	
Working expenses of Clothing Dump, Moghalpura	11,068
TOTAL SUB-HEAD G.	11,068

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Minor Head (i) (Under the control of the Adjutant General).					Total.
	(a) British Military Hospitals.	(b) Indian Military Hospitals.	(c) Station Staff Dispensaries.	(d) Military Food Laboratory.	(e) Indian Hospital Corps.	
	R	R	R	R	R	R
Main Head II.—Administrative Services.						
SUB-HEAD H.—MEDICAL SERVICES						
Minor Head (i)						
(Under the control of the Adjutant General.)						
Detailed heads—						
Pay and allowances (including syce, forage and other allowances) of officers	38,900	32,01,683	44,322	16,751	1,21,878	72,11,109
Pay and allowances (including messing allowance and allowances for families) of Royal Army Medical Corps and Army Dental Corps ranks	6,62,689	..	...	2,488	..	6,66,127
Pay and allowances of Assistant Surgeons and Sub-assistant Surgeons (including money allowances)	14,48,764	2,87,960	8,110	..	80,588	25,00,431
Pay and allowances of nurses and matrons	8,97,012	1,67,244	...	...	...	10,64,256
Pay and allowances (including messing allowances and allowances for families) of British soldiers . . . . .	...	...	...	...	...	...
Pay and allowances of Indian subordinate personnel (other than Indian Hospital Corps)	1,02,877	58,449	433	2,388	...	1,64,145
Pay and allowances (including money allowances) of Indian officers, other ranks, followers and reservists of the Indian Hospital Corps . . . . .	...	...	...	...	20,83,170	20,83,170
Money compensation in lieu of rations	4,069	2,895	...	64	8,255	15,283
Kit and clothing allowances	54,799	34,448	98	625	2,20,865	3,19,833
Miscellaneous	3,04,056	1,57,618	20	6,219	20,282	4,88,195
Charges on account of X' Ray installation	59,107	22,996	...	...	...	82,103
Deduct—Credits on account of hospital charges of Royal Air Force personnel	15,081	436	...	...	...	15,517
Total Minor Head (i)	73,36,717	46,35,857	52,990	40,533	25,24,038	1,46,99,135
Minor Head (ii)						
Convalescent Homes for officers.						
(Under the control of the Army Department.)						
Detailed Head I—						
Expenditure in connection with Convalescent Homes . . . . .	..	..	..	..	..	16,632
Total Minor Head (ii) . . . . .	..	..	..	..	..	16,632
TOTAL SUB-HEAD H . . . . .	..	..	..	..	..	1,46,15,767

No. 75-D.—DETAILED ACCOUNTS of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Minor Heads.					
	(a) Military Accountant General.	(b) Command and District offices.	(c) Army Factory Accounts.	(d) Royal Air Force Accounts.	(e) Marine Accounts.	Total.
Main Head II. —Administrative Services.	R	R	R	R	R	R
SUB-HEAD I —MILITARY ACCOUNTS OFFICES.						
(Under the control of the Military Accountant General)						
Detailed Heads—						
Pay and allowances of gazetted superior and subordinate service officers	8	14,08,268	1,52,598	49,189	44,145	17,99,409
Pay and allowances of clerks and menial establishments	3,86,487	66,31,665	2,03,362	1,40,119	1,42,328	81,03,961
Transportation charges	31,610	3,20,199	18,299	28,668	2,343	3,96,119
Incidental and miscellaneous contingent charges	25,425	3,93,614	47,893	9,204	5,284	4,81,370
Leave passage concessions granted to the Superior Service Officers of the Military Accounts Department	3,27½	24,428	...	...	...	27,702
Pension payments . . . . .	...	1,75,663	...	...	...	1,75,663
Officers in charge, Military Treasure Chests . . . . .	...	21,991	...	...	...	21,991
Percentage charges for works audit . . . . .	...	...	...	19,749	787	20,538
Payments on account of Medical treatment of British officers of the Superior Civil Service . . . . .	...	...	...	613	...	613
Deduct—						
Percentage recoveries on account of services rendered by Military Engineer Services to other Departments . . . . .	...	1,81,967	...	...	...	1,81,267
Percentage recoveries on account of services rendered by Military Accounts Department to Foreign and Political Department . . . . .	...	196	...	...	...	196
Recoveries from Persian Gulf Lighting Service Fund on account of pay and allowances . . . . .	...	...	...	...	2,950	2,950
Percentage recoveries on account of audit and accounting charges relating to launches transferred to the Army Department . . . . .	...	...	...	...	1,107	1,107
Amount chargeable to Marine on account of pay and allowances of staff employed on the disbursement of wages of the artificer and labourers of the Bombay Dockyard . . . . .	...	...	...	...	30,206	30,206
Add—						
Audit and accounting charges relating to launches transferred from Marine Department . . . . .	...	...	...	...	1,107	1,107
Total Minor Heads	5,63,044	87,94,396	10,22,142	2,42,542	1,71,631	1,07,92,805
TOTAL SUB-HEAD I.						1,07,92,805

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

		R
Main Head II.—Administrative Services.		
SUB-HEAD J.—ECCLIASTICAL ESTABLISHMENTS		
(Under the control of the Army Department.)		
Minor Head (a) Presbyterian Church—		
Detailed Heads—		
Pay and allowances of Presbyterian Chaplains, including capitation allowances to		
Presbyterian Ministers	55,079	
Incidental expenses	1,990	
Total Minor Head (a)	57,069	
Minor Head (b) Church of Rome—		
Detailed Heads—		
Pay and allowances (including horse allowance) of Chaplains	2,37,709	
Incidental expenses	19,406	
Total Minor Head (b)	2,57,115	
Minor Head (c) Wesleyan Church—		
Detailed Heads—		
Pay and allowances (including horse allowance) of Chaplains	84,335	
Incidental expenses	21,502	
Total Minor Head (c)	1,05,837	
Minor Head (d) Baptist and Congregational Churches—		
Detailed Heads—		
Pay and allowances (including horse allowance) of Chaplains	16,972	
Incidental expenses	3,030	
Total Minor Head (d)	20,002	
TOTAL SUB-HEAD J.	4,40,023	
SUB-HEAD K.—ADMINISTRATION OF CANTONMENTS.		
(Under the control of the Army Department.)		
Minor Head (a) Cantonments Department—		
Detailed Heads—		
Pay and allowances of officers	8,10,515	
Pay and allowances of clerks and other subordinate establishments	25,812	
Incidental and miscellaneous expenses	4,452	
Total Minor Head (a)	8,40,779	
Minor Head (b) Grants-in-aid to Cantonment funds and other miscellaneous expenditure—		
(i) Ordinary Grant-in-aid to Cantonment fund	47,807	
(ii) Special Grant-in-aid to Cantonment fund	9,287	
Total Minor Head (b)	1,47,094	
Minor Head (c) Expenditure by Military Estate Officers on account of Government lands—		
Detailed Heads—		
Pay and allowances of clerks and other establishments	1,11,056	
Incidental and miscellaneous expenses	78,473	
Total Minor Head (c)	1,89,529	
TOTAL SUB-HEAD K.	11,76,902	

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1920—*contd.*

Main Head II—Administrative Services.		it
SUB-HEAD L.—MISCELLANEOUS SERVICES.		
(Under the control of the Master General of Ordnance.)		
Minor head (a) Grain Crushing Depôts and Flour Mills—		
* (i). Grain Crushing Depôts—		
Detailed Heads—		
Revenue Account—		
Working expenses of Depôts		1,77,729
Capital Account—		
Land, buildings and plant		1,651
Total Minor Head (a) (i)		1,79,380
* (ii) Controlled Flour Mills—		
Detailed heads—		
Pay and allowances of supervising establishment		10,911
Miscellaneous		978
Total Minor Head (a) (ii)		11,889
Total Minor Head (a)		1,91,269
Minor head (b) Inspectors of Lethal Weapons and General Stores—		
Detailed heads—		
Pay and allowances of permanent staff—		
Pay and allowances of officers, commissioned or gazetted		4,21,618
Pay and allowances (including messing allowances and allowances for families) of British soldiers and civilian subordinates		5,01,641
Pay and allowances of clerical and other Indian establishments, including Mechanical Transport personnel		1,06,791
Kit, clothing and food allowances		17,935
Administration charges—		
Incidental and miscellaneous expenses		41,526
Conservancy charges		4,141
Pay and allowances of police guards		6,519
Labour—		
Temporary supervising, draftsmen and menial establishments		1,08,613
Artisans and workmen		2,38,505
Total Minor Head (b)		14,40,289
Minor head (c) Miscellaneous—		
Detailed head—		
Payments for services rendered by the Government Test House, Alipore		27,000
Total Minor Head (c)		27,000
TOTAL SUB-HEAD L		16,58,558

K.—Military Receipts and Services.

* Transferred to the control of Quarter Master General during the year.

75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—contd.

	Minor Heads.								Total.
	(a) Governor-General's Band	(b) Recruiting Staff.	(c) Hill Sanitaria and Depôts.	(d) Military Prisons and Detention barracks.	(e) Indian religious teachers in Indian units.	(f) Anti-malarial measures	(g) Expenditure on vocational training.	(h) Miscellaneous.	
Main Head II.—Administrative Services.	₹	₹	₹	₹	₹	₹	₹	₹	₹
SUB-HEAD M — MISCELLANEOUS SERVICES.									
(Under the control of the Adjutant General in India.)									
<i>Detailed Heads.</i>									
Pay and allowances (including pay, forage and other allowances) of officers with King's Commission		1,83,150	14,991	22,228	...				2,40,475
Pay and allowances (including messing allowance and allowances for families) of British soldiers	50,177	...	48,783	71,938	...				1,78,158
Pay and allowances (including money allowances) of Indian soldiers and other establishments		64,003	...	...	...				64,003
Pay and allowances of clerical and other establishments, including menials		...	57,204	4,324	...				61,528
Pay and allowances (including money allowances) of followers	1,098	...	...	...	...				1,098
Money compensation in lieu of rations	21	3,002	420	101	...				3,544
Kit and clothing allowances	4,499	2,126	1,174	2,764	...				10,578
Miscellaneous	3,093	38,651	83,237	2,900	...		400		79,510
Donations and Grant-in-aids to institutions and charitable and sub-fence allowances									
Indian Religious teachers in Indian Units.		...	...	...	...			87,049	87,049
Pay and allowances (including money allowances) of Indian Religious teachers	...	...	...	...	1,04,573				1,04,573
Other charges	...	...	...	...	495				495
Anti-malarial measures	...	...	...	...	...	82,787			82,787
Deduct—Amount recoverable from His Majesty's Government on account of Recruiting Staff	...	10	...	...	...				10
Total Minor Heads	68,085	2,01,522	1,53,674	1,04,325	1,05,028	82,787	20,865	87,049	9,23,138
TOTAL SUB-HEAD M.									9,23,138

Main Head II.—Administrative Services.

SUB-HEAD N.—Miscellaneous Services.

Under the Chief of the General Staff.

(a) Military Attachés at Meshed and Kabul and Assistant Military Attaché at Teheran	30,482
(b) Contribution for the maintenance of the special Frontier Section of the Survey of India	77,563

Total Sub-Head N. **1,07,995**

No. 75-D.--DETAILED ACCOUNT OF ARMY CHARGES for the year ended 31st March 1930--*contd.***Main Head III.—Manufacturing Establishments.**

R

Charges in India.

Summary.

A.—Medical Store Depôts and Workshops	—6,30,817
B.—Indian Army Service Corps	1,97,367
C.—Ordnance and Clothing Factories	1,75,95,556
D.—Grass Farms	66,72,340
E.—Dairy Farms	5,42,902

Total Charges in India

2,43,77,348

Charges in England.

	Secretary of State.	High Com- missioner.	Total.
	£	£	£
Medical Store Depôts and Workshops :			
Furlough allowances and miscellaneous expenditure	763	...	763
Stores for India . . . . .	...	93,337	93,337
Sterling overseas pay . . . . .	...	87	87
Grass Farms :			
Furlough allowances and miscellaneous expenditure	3,530	...	3,530
Stores for India . . . . .	...	1,190	1,190
Dairy Farms :			
Furlough allowances and miscellaneous expenditure	272	...	272
Leave salaries and deputation Pay . . . . .	...	2,297	2,297
Final pay and travelling expenses of civilian employees . . . . .	...	68	68
Sterling overseas pay . . . . .	...	105	105
Stores for India . . . . .	...	5,166	5,166
Purchase of bulls . . . . .	...	809	809
Ordnance and Clothing Factories :			
Furlough allowances and miscellaneous expenditure	3,602	...	3,602
Leave salaries and deputation Pay . . . . .	...	26,786	26,786
Final pay and travelling expenses of civilian employees . . . . .	...	2,159	2,159
Sterling overseas pay . . . . .	...	14,133	14,133
Stores for India . . . . .	...	4,43,128	4,43,128
Miscellaneous cost of advertisements in connection with recruitment and travelling expenses of candidates for appointments . . . . .	...	350	350
Total Charges in England	8,167	5,91,615	5,99,782

Ditto converted into Rs. at £1 = Rs. 13½

79,97,098

Exchange on ditto

73,028

Total Charges under Head III

3,24,48,069

F.—Military Receipts and Services,

No. 75-D—DETAILED ACCOUNT OF ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Sub-Heads.							Total.
	A. Medical Store Depôts and Workshops.		R. (Indian Army Service Corps.)		C. Ordnance and Clothing Factories.	D. Glass Farms.	E. Dairy Farms.	
	Depôts proper.	Work- shops.	Minor head (a) Bakeries.	Minor head (b) Butcheries.				
	R	R	R	R	R	R	R	R
Main Head III.—Manu- facturing Establish- ments.								
<i>Capital.</i>								
Land, works, plant and other stores, including animals.								
Financed from New Grants—								
(i) Expenditure in India	1,903	90,777	88,877
(ii) Expended by Military Engineer Services	8,51,483	...	...	8,51,483
(iii) Expended by Ordnance Factories	1,65,688	...	...	1,65,688
Financed from Depreciation—								
(i) Expended by Military Engineer Services	5,61,980	...	...	5,61,980
(ii) Expended by Ordnance Factories	4,74,873	...	...	4,74,873
(iii) Purchase in England . . .		1,275	...	.	1,14,931	12,620	232	1,29,058
(iv) Purchase in India	18	...	...	...	39,154	2,28,416	3,27,583
Financed from Okara Farm profits—								
Expenditure in India	85,276	92,118	1,77,394
<i>Deduct Depreciation—</i>								
(a) Buildings	6,85,793	43,007	33,180	7,13,980
(b) Plant and machinery	14,717	..	...	10,23,957	61,843	23,079	11,28,698
(c) Animals	19,191	71,253	90,449
Add or Deduct transfers to or from the Depreciation Reserve Funds	13,424	...	...	5,09,964	11,569	95,531	4,36,428
Total Capital Heads	10,17,156	83,376	1,82,895	12,83,427
Carried over	10,17,156	83,376	1,82,895	12,83,427

Sub-Head "A" under control of the Director General, Indian Medical Service.
 Sub-Heads "B" "D" and "E" under control of the Quartermaster General in India.
 Sub-Head "C" under control of the Master General of Ordnance

No. 75-D.--DETAILED ACCOUNT OF ARMY CHARGES for the year ended 31st March 1930 --*contd.*

	Sub-Heads.							
	A. Medical Store Depôts and Workshops.		B. (Indian Army Service Corps)		C. Ordnance and Clothing Factories	D. Grass Farms.	E. Dairy Farms.	Total
	Depôts proper.	Work- shops.	Minor head (a) Bakeries.	Minor head (b) Butcheries.				
	R	R	R	R	R	R	R	R
Main Head III.—Manufacturing Establishments — <i>contd.</i>								
Brought forward	...	...	...	...	10,17,156	88,376	1,82,895	12,88,427
Revenue								
Pay and allowances of permanent staff (other than conservancy in the case of Medical Store Depôts and Workshops)	4,28,625	50,963	1,90,628	3,749	30,16,691	...	...	36,88,678
Administration charges	32,727	1,102	...	...	8,24,888	18,82,120	9,74,571	27,15,848
General standing charges	...	...	...	...	...	2,28,683	1,80,207	3,08,890
Transportation charges	2,48,954	...	...	...	7,78,362	...	...	10,28,316
Pay and allowances of temporary staff (other than conservancy in the case of Medical Store Depôts and Workshops) including all temporary labour in factories	43,064	80,700	...	...	58,64,105	...	...	59,87,859
Expenditure on buildings, etc., not chargeable to capital account	44,539	18,157	...	...	9,58,686	...	...	10,21,842
Depreciation (transferred to Capital)	...	14,717	...	...	16,84,750	1,23,643	1,80,117	19,33,127
Material and stores procured locally	18,97,447	...	...	...	52,86,768	...	...	71,84,215
Imported material—Customs duty	2,06,015	...	...	...	5,87,285	298	6,380	7,51,987
Farm production charges	...	...	...	...	...	13,95,326	13,75,417	27,70,753
Purchase of fodder	...	...	...	...	...	32,67,220	...	32,68,280
Purchase of dairy produce by Indian Army Service Corps	...	...	...	...	...	...	2,78,459	2,78,489
Miscellaneous	...	...	...	...	...	4,49,955	85,684	5,35,639
Power charges	...	5,513	...	...	...	...	...	8,518
Carried over	28,69,001	1,24,672	1,99,628	9,789	1,84,26,645	68,48,425	29,89,874	3,14,80,784
	...	...	...	...	10,17,156	88,376	1,82,895	12,88,427

K — Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT OF ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Sub-Heads.							Total.
	A Medical Store Depôts and Workshops.		B. (Indian Army Service Corps.)		C.	D.	E.	
	Depôts proper.	Work- shops.	Minor head (a) Bakeries.	Minor head (b) Butcheries.	Ordnance and Clothing Factories.	Grass Farms.	Dairy Farms.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Main Head IV.—Manufacturing Establishments <i>—contd.</i>								
Brought forward	...	...	...	...	10,17,156	88,376	1,82,895	12,83,427
Revenue—contd.	28,69,001	1,24,372	1,90,...	6,70,...	14,20,445	68,43,425	29,83,874	3,14,80,784
Deduct—								
Value of supplies made and services rendered to Local Governments, non-military institutions, private bodies, etc., and also to the Royal Air Force, Royal Indian Marine and Military Engineer Services	36,35,516	10,964	...	...	1,26,499	...	...	37,73,279
Value of cash receipts from sales to officers and others	...	...	...	...	...	1,07,638	24,68,959	25,76,642
Recoveries from rents, grazing, cartage, treasure fines, sale of fruits and other miscellaneous credits	...	...	...	...	...	1,36,429	...	1,36,429
Sale proceeds of condemned buildings and articles, castings, etc.	...	...	...	...	...	10,246	54,294	64,638
Value of obsolete stores, scrap, by-products and manufacture waste sold and other miscellaneous credits	3,337	4,223	...	...	10,76,369	...	...	10,83,979
Miscellaneous receipts	...	...	...	...	...	...	1,06,624	1,06,624
Value of purchases or of work done by Ordnance Factories the cost of which is included under the Head "Capital"	...	...	...	...	6,45,277	...	...	6,45,277
Total Revenue Heads	—7,40,202	1,09,385	1,90,628	6,789	1,65,78,400	65,88,964	3,60,007	2,30,93,921
Total Sub-Heads		—6,30,817		1,97,867	1,75,95,556	66,73,340	5,42,903	...
Total Main Head III								2,43,77,848

Sub-head "A" under control of the Director General, Indian Medical Service.
 Sub-head "B" "1" and "2" under control of the Quartermaster General in India.
 Sub-heads "C" under control of the Master General of Ordnance.

No. 75-D.—DETAILED ACCOUNT OF ARMY CHARGES for the year ended 31st March 1930—*contd.*

Head IV.—Army Headquarters, Staff of Commands, etc.—			
Summary.			
Charges in India.			
			R
A. Army Headquarters			79,88,312
B. Staff of Commands			32,00,920
C. Staff of Districts and Brigades			57,89,473
Total Charges in India			2,00,87,785
Charges in England.			
	Secretary of State.	High Commissioner.	Total.
	£	£	£
Staff :			
Indian orderlies to His Majesty the King	2,039	...	2,039
Furlough allowances	77,818	...	77,818
Sterling overseas pay	4,850	...	4,850
Miscellaneous expenditure	1,547	...	1,547
Army Headquarters :			
Leave salaries and deputation pay . . . . .	...	9,010	9,010
Sterling overseas pay . . . . .	...	830	830
Total Charges in England	86,254	9,840	96,094
Ditto converted into Rs. £ 1 = Rs. 18½			12,81,260
Exchange on ditto			11,014
Total Head IV			2,13,80,059

No. 75-D.—DETAILED ACCOUNT OF ARMY CHARGES for the year

	Commander-in-Chief and Personal Staff.	Personal Staff of Governor General.	Military Secretary's Branch.	General Staff Branch.
	R	R	R	R
Head IV.—Army Headquarters, Staff of Commands, &c.				
A.—ARMY HEADQUARTERS.				
Pay and allowances of Commander-in-Chief	89,996	...	...	...
Pay and allowances (including syce, forage and other allowances) of officers (British and Indian) on the personal Staff of the Commander-in-Chief	79,631	...	...	...
Pay and allowances (including syce, forage and other allowances) of officers (British and Indian) . . . . .	...	...	...	...
Pay and allowances (including syce, forage and other allowances) of officers (Military and Civilians) . . . . .	...	...	1,12,196	2,47,242
Pay and allowances (including syce, forage and other allowances) of officers with King's Commission and Chief Lady Superintendent . . . . .	..	...	...	...
Pay and allowances of superintendents, clerks and office servants	16,694	...	1,15,837	3,08,334
Miscellaneous Establishments, Pay and allowances of British soldiers (including messing allowances) . . . . .	...	...	...	...
Tour expenses	1,50,000	...	...	11,655
Clothing of British Troops . . . . .	...	...	...	...
Payments for Printing and Stationery . . . . .	...	..	...	...
Miscellaneous	14,529	..	32,610	2,91,642
Total	3,60,850	97,937	2,60,143	15,59,073

ended 31st March 1930—*contd.*

Adjutant General's Branch.	Quartermaster General's Branch.	Master General of Ordnance Branch.	Establishment officer, Army Headquarters.	Record Office, Indian Corps of clerks.	Total
R	R	R	R	R	R
...	..	...	..	..	59,996
...	..	...	...	...	70,631
...	..	...	..	..	97,987
..	7,67,805	6,07,662	...	...	24,33,005
1,12,902	..	..	..	...	81,918
4,52,419	5,18,879	7,07,150	...	...	21,18,737
22,272	..	..	..	...	22,272
...	..	..	...	...	1,61,655
...
...	..	..	14,85,855	..	14,85,855
1,18,577	1,20,612	1,09,873	9,417	...	6,55,325
14,05,200	11,05,191	14,24,591	14,75,822	...	79,88,222

R.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended
31st March 1930—*contd.*

	R
Head IV.—Army Headquarters	
B.—STAFF OF COMMANDS—	
Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	24,10,898
Pay and allowances of Assistant Surgeons, clerical and artificers establishment (including messing allowance and allowances for families of soldier clerks) and pay of Mechanical Transport personnel, artificers etc.	5,54,712
Money compensation in lieu of rations for British soldier clerks	3,076
Kit and clothing allowances for British soldier clerks	9,113
Tour expenses of the General Officers Commanding-in-Chief	1,08,702
Incidental and miscellaneous expenses	1,19,647
Office menials	1,02,882
Total B	33,09,990
C.—STAFF OF DISTRICTS AND BRIGADES—	
Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	65,48,048
Pay and allowances of Assistant Surgeons, clerical and menial establishments (including messing allowance and allowances for families of soldier clerks) and pay, etc., of Mechanical Transport personnel and artificer establishment	17,16,118
Kit and clothing allowances for British soldier clerks	29,964
Money compensation in lieu of rations for British soldier clerks	10,592
Incidental and miscellaneous expenses	4,89,751
Total C.	87,89,473

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

R

Main Head V.—Purchase and sale of stores, equipment and animals.

Summary.

Charges in India.

B.—Indian Army Service Corps	3 50,98,453
C.—Animals (Remounts)	25,15,752
E.—Indian Army Ordnance Corps	1,03,78,130
L.—Directorate of Artillery	20,392

Total Charges in India

4,80,13,727

Charges in England.

Stores for India :

Indian Army Service Corps . . . . .	...	21,087	21,087
Ordnance—Arsenals and Depôts . . . . .	...	337,804	337,804
Ordnance Inspection . . . . .	...	3,951	3,951
Mechanical Transport: Stores . . . . .	...	86,890	86,890
Mechanical Transport: Vehicles . . . . .	...	676,992	676,992
Mechanical Transport: Mobilisation Reserve of spare parts . . . . .	. . .	12,790	12,790

Animals, Horses, etc. :

Horse Stallions . . . . .	...	4,267	4,267
Mules, Donkeys and Artillery Horses . . . . .	...	24,820	24,820

Stores taken to India with Troops :

Clothing	11,269	...	11,269
Ordnance	36,152	...	36,152

TOTAL ENGLAND

47,421 1,168,610 1,216,031

Ditto converted into Rs. at £1 = Rs. 13½

1,62,13,742

Exchange on ditto

1,38,001

Total Charges—Head V

6,43,65,470

No 75-D.—DETAILED ACCOUNT of ARMY CHARGES

	Sub-Head B—Indian Army Service Corps						
	(a) Pro- visions.	(b) Grain and salt for animals.	(c) Petrol and Lubri- cants.	(d) Coal and Fire- wood.	(e) Oil for Fuel and Light.	(f) Other Indian Army Service Corp. Stores.	(g) Mechanical Transport Stores including tyres.
	R	R	R	R	R	R	R
Head V.—Purchase and Sale of Stores, equipment and animals.							
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS.							
Local purchase for direct delivery to units	68,96,158	69,987	1,689	21,17,323	8,273	5,015	2,800
Charges on account of subsidization of motor vehicles	...	...	...	...	...	...	...
Local purchase for stock by Indian Army Service Corps and Central Mechanical Transport Stores Depôts	4,41,611	78,...	13,88,...	2,...	13,531	18,191	2,3,...
Local purchase for stock by Arsenal, Ordnance and Clothing Depôts	...	...	...	...	...	...	...
Local and Central purchases	...	...	...	...	...	...	...
Central Purchase	1,29,02,514	75,41,833	21,71,306	3,07,338	6,17,383	14,79,662	5,93,148
Value of stores returned by non-Military Departments	17,419	40,725	17,139	..	83	4,13,407	136
Customs duty on imported stores	3,32,236	..	...	...	...	..	4,57,622
Purchase of animals	...	...	...	...	...	...	..
Bonus paid under the sliding scale of rations scheme	1,53,279	...	...	3,333	..	...	...
Do. repair allotment scheme	...	...	...	...	..	...	..
Do. to Indian Troops excluding Indian Territorial Forces. for great coats	...	...	..	...	...	...	...
TOTAL	2,03,48,212	77,30,815	22,03,553	27,32,988	6,39,523	19,65,195	13,51,050
Deductions —							
Value of stores issued on payment to Military Engineer Services and Royal Air Force	1,69,701	172	11,69,757	1,33,842	72,951	8,09,676	61,476
Value of animals issued to other Department	...	...	...	...	..	...	...
Total deductions	1,69,701	172	11,69,757	1,33,842	72,951	8,09,676	61,476
Net Charges under Head V	2,01,78,511	77,30,643	10,33,796	25,99,099	5,66,572	11,56,519	12,89,473

for the year ended 31st March 1930—*contd.*

		Sub-Head E.—Indian Army Ordnance Corps.				Sub-Head L— Directorate of Artillery.	Total.
(A) Mechanical Transport Vehicles.	Total.	Sub-Head C—Animals (Remounts)	Ordnance stores.	Clothing.	Total.	Miscellaneous stores.	
R	R	R	R	R	R	R	R
...	87,07,919	..	2,35,919	8,184	2,44,103	..	89,52,013
17,851	17,851	...	...	...	...	...	17,851
...	11,18,841	...	...	...	...	...	11,18,841
...	...	...	2,11,045	11,481	2,22,526	..	2,22,526
...	...	...	...	...	...	19,369	19,369
22,068	2,56,46,137	...	54,28,728	88,49,212	92,77,985	...	3,49,24,092
...	4,86,212	...	4,54,475	26,015	4,80,490	...	9,66,702
5,90,069	18,79,997	...	1,89,290	1,13,490	3,02,780	7,023	16,69,800
...	...	25,16,452	..	...	...	...	25,16,452
...	1,61,612	...	...	...	...	...	1,61,612
..	..	...	54,190	...	54,190	...	54,190
...	...	..	..	70,048	70,048	..	70,048
6,40,838	3,75,13,080	25,16,452	65,73,642	40,78,430	1,06,52,072	26,892	5,07,07,946
..	24,19,577	...	2,14,991	58,951	2,73,942	...	26,93,519
...	...	700	...	...	...	...	700
...	24,19,577	700	2,14,991	58,951	2,73,942	...	26,94,319
6,10,838	3,60,93,453	25,15,752	63,58,651	40,19,479	1,03,78,130	26,892	4,80,13,727

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Tibet Frontier.	Aden Operations.	Retirement of surplus officers of the Indian Army.	Total.
	R	R	R	R
Head VI.—Special Services.				
Charges in India.				
Pay charges of extra establishments—				
(a) Fighting Services	303	...	...	303
(b) Administrative Services . . . . .	...	...	...	2,649
Batta	4,145	...	...	4,145
Miscellaneous charges	2,387	—1,188	...	1,249
Pay charges . . . . .	...	...	2,445	2,445
Allowances . . . . .	...	...	...	...
Miscellaneous . . . . .	...	...	...	...
Total	9,484	—1,188	2,445	10,791
Charges in England.				
Secretary of State.				
			£	
Gratuities and Allowances to Surplus Officers of the Indian Army			12	
Ditto converted into Rs. at £1= Rs. 13½				167
Exchange on ditto				1
TOTAL CHARGES UNDER HEAD VI				
10,959				

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

			Total.
Head VII.—Transportation, Conservancy, Hot Weather Establishments, etc.			
Summary			
Charges in India.			
A.—Transportation			1,83,72,407
B.—Hired Transport and Supply of Well water (under Direct Supply and Transport)			15,05,530
C.—Conservancy, and Hot Weather Establishments.			24,02,774
D.—Miscellaneous			13,41,389
Total Charges in India			2,36,82,160
Charges in England.			
	Secretary of State.	High Commissioner.	Total
	£	£	£
Concession passages	81,475	...	31,475
Land Transport charges	1,166	...	1,166
Sea Transport charges	514,761	...	514,761
Military charges for Aden—Contribution to Imperial Government.	241,000	...	241,000
Maintenance of the graves of soldiers of the Indian Expeditionary Forces.	15,300	...	15,300
Publications and Miscellaneous . . . . .	...	14,646	14,646
Passages to India :			
Ordnance and Clothing Factories . . . . .	...	3,304	3,304
Other than Manufacturing Establishments	...	92	92
Leave and concession Passages . . . . .	..	1,004	1,004
Miscellaneous expenditure	2,408	...	2,408
Total Charges in England	£ 806,110	19,046	825,156
Ditto converted into Rs. at £1 = Rs. 13½			1,10,02,081
Exchange on ditto			78,726
Total Charges under Head VII			3,47,62,967

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st
March 1930—*contd.*

	(a) Embarka- tion staff.	(b) Railway Transport Staff.	(c) Rest Camp and attached section and Garrison Quarterm- masters.	(d) Travelling and outstation allowances.	(e) Rail charges.	(f) Sea and inland water charges.	(g) (h) (i) (j) (k) (l) Miscella- neous.	Total.
	R	R	R	R	R	R	R	Rs.
Head VII.—Transportation, Conservancy, Hot Weather Establishments, etc.								
SUB-HEAD A.—TRANSPORTATION.								
(Under Director of Movements and Quartermaster).								
Pay and allowances (including pay, forage and other allowances) of officers with King's Commissions.	1,83,226	14,387	2,285	...	..	...	..	1,99,878
Pay and allowances of Assistant Surgeons, civil and medical establishment (including messing allowance and allowances for families of Soldier Clerks) and pay, etc., of Mechanical Transport personnel.	1,77,290	40,387	...	...	...	...	..	2,15,686
Pay and allowances of clerical and menial establishments (including messing allowances and allowances for families of soldier clerks).	...	...	...	...	..	...	..	...
Pay and allowances of British soldiers.	...	...	39,359	..	...	...	..	39,359
Pay and allowances of Indian officers and Indian other ranks, including clerks.	...	...	7,214	...	...	...	..	7,214
Pay and allowances of followers.	...	...	18,842	...	...	...	...	18,842
Kit and clothing allowances.	2,622	1,833	1,468	...	...	..	...	5,923
Money compensation in lieu of rations.	2,150	5,588	15	...	...	..	..	7,753
Incidental and miscellaneous expenses.	62,743	1,513	4,833	...	..	..	...	69,089
Fighting Services.	...	...	...	12,08,440	23,31,612	...	..	35,43,061
Indian Army Service Corps (personnel).	...	...	...	3,66,589	1,64,215	..	..	5,30,804
Indian Army Service Corps (stores).	...	...	...	...	..	2,92,803	...	2,92,803
Indian Army Ordnance Corps (personnel).	...	..	...	1,01,874	42,666	...	...	1,44,540
Indian Army Veterinary Corps.	...	...	...	31,214	..	...	...	31,214
Indian Army Veterinary Corps (personnel).	...	...	...	...	10,113	...	...	10,113
Remount Depôts and breeding operations.	...	...	...	74,296	...	..	...	74,296
Remount Depôts and breeding circle, including animals.	...	...	...	...	2,14,081	7	..	2,14,088
Medical Services (personnel) except for Medical Stores Depôts.	...	..	...	3,99,213	1,52,814	...	...	5,52,027
Educational Institutions other than those of Administrative Services (personnel).	..	...	..	70,710	29,887	...	...	1,00,597
Army Headquarters.	...	...	...	2,08,255	...	...	...	2,08,255
Staff of Commands.	...	...	...	1,53,751	...	...	...	1,53,751
Staff of Districts and Brigades.	...	..	...	3,85,977	...	...	...	3,85,977
Head Quarters Staff, including Commands, Districts and Brigades (personnel).	...	...	..	...	1,79,401	...	..	1,79,401
Indian Army Service Corps Stores, excluding Mechanical Transport.	..	...	...	...	26,09,550	...	..	26,09,550
Annual Relief movements as authorised in Relief Programme.	...	...	...	..	12,48,799	...	..	12,48,799
Grand Total	4,26,040	63,688	68,016	29,95,828	69,86,388	1,03,810	..	1,08,33,270

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd*

	(a)	(b)	(c)	(d)	(e)	(f)	(g) (h) (i) (j) (k) (l)	Total
	Embarka- tion staff	Railway Transport Staff.	Rest Camp and attached section and Garri- son Quar- termasters	Travelling and out- station allowances	Rail charges.	Sea and inland rate charges.	Mis-cell- aneous	
	Rs	R	R	R	Rs	R	R	Rs
Brought forward	4,26,014	68,855	68,016	29,95,825	1,94,6,348	2,93,810	.	1,08,88,700
Head VII.—Transportation, Conservancy, Hot Weather Establishments, etc.—<i>contd</i>								
SUB-HEAD A—TRANSPORTATION— <i>contd.</i>								
(Under Director of Movements and Quarters)								
Movement of drafts and mails to and from ports	5,76,054	..	..	5,76,054
Relief Movements	46,364	..	46,364
Other Movements (personnel)	2,54,861	..	2,54,861
Ordnance Stores	15,25,430	84,417	..	16,15,347
Medical Services (excluding Medical Stores depôts)
Mechanical Transport Stores and Vehicles	3,47,082	..	..	3,47,082
Animals
Empty haulage	1,13,150	..	..	1,13,150
Special haulage charges	70,855	..	..	70,855
Travelling allowance of officers detailed to act for staff officers, sanctioned by His Excellency the Commander-in-Chief	938	..	..	..	938
Cantonments	40,382	..	..	..	40,382
Military Estates	32,680	..	..	..	32,680
Ecclesiastical Establishments	78,179	16	..	..	78,195
Miscellaneous Services	1,32,019	4,15,453	..	..	5,47,472
Inspector of Lethal weapons and General Stores	86,017	15,524	203	..	1,01,744
Central Disposals Organisations	8,158	1,34,740	1,784	..	1,39,682
Furlough for Indian officers and other ranks and enrolled followers	9,42,840	..	38,701	..	9,81,541
Miscellaneous (including voyage rations)	64,244	..	64,244
Sandhurst candidates	1,876	..	72	..	1,948
Indian Troop Service	1,19,987	1,19,987
Sea passage money on account of officers and others to and from England and Colonies	3,08,368	3,08,368
Leave passage concessions to Army officers and warrant officers	20,70,789	20,70,789
Leave passage concessions to Civilian officers other than those employed in Manufacturing concerns	29,157	29,157
Total Charges under Head VII-A	4,26,040	68,688	68,016	48,12,562	1,31,84,701	7,88,800	25,28,351	1,88,72,917

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st
March 1930—*contd.*

	Total.
Brought forward	R 1,84,71,467
Head VII.—Transportation, Conservancy, etc.—<i>contd.</i>	
SUB-HEAD B.—HIRED TRANSPORT AND SUPPLY OF WELL-WATER (under Director, Supply and Transport).	
(a) Hired Transport—	
Relief movements	3,483
Fighting Services (personnel)	5,55,186
Medical Services (personnel), except for Medical Store Depôts	71,991
Indian Army Service Corps personnel and stores, except Mechanical Transport	8,11,121
Mechanical Transport Stores	648
Ordnance Stores and personnel (excluding clothing and Ordnance Factories)	55,887
Miscellaneous	96,199
Remount Depôts and Breeding Circles, including Animals	288
Central Disposal organisation	1
TOTAL (a)	14,25,804
(b) Supply of Well Water—	
Hire of bullocks	1,02,906
Temporary labour	36,820
TOTAL (b)	1,39,726
Total Charges under Head VII-B	15,65,530
SUB-HEAD C.—CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND ADMINISTRATION OF NON-CANTONMENT STATIONS.	
(a) Conservancy—	
Conservancy charges paid to Cantonment authorities	7,71,948
Other conservancy charges in Cantonment Stations	7,17,091
Other conservancy charges in non-Cantonment Stations	8,79,176
Total (a)	18,68,210
Carried over	{ 18,68,210 1,99,37,997

No. 75-1.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Total.
	R
Brought forward	1,89,37,997
	18,68,210
Head VII.—Transportation, Conservancy, etc.—<i>contd.</i>	
(b) Hot Weather Establishments—	
Barracks.—British Troops	94,768
Officers—Indian Regimental units	17,593
Military Hospitals—British (including Lady Nurses' quarters)	15,739
Military Hospitals—Indian	11,940
Army Transport Units	7,228
Indian Army Corps	2,924
Indian Army Ordnance Corps	2,280
Miscellaneous Service.	6,715
Total (b)	1,55,187
(c) Administration of non-Cantonment Stations	7,468
(d) " Telephones (excepting those at Army Headquarters)	3,71,909
Total (c) and (d)	3,79,377
Total Sub-head C	24,02,774
SUB-HEAD D.—MISCELLANEOUS.	
Loss of Cash	8,301
Compensation for losses	39,655
Payments to the Ministry of Health on account of National Health Insurance	—13
Payments to the Telegraph Department for care of Army mobilization stores	40,009
Incidental and miscellaneous expenses	10,40,257
Arrear charges unallocated	2,21,110
Fractional differences	—2,930
Total Charges under Head VII-D.	18,41,889
Total Charges under Head VII	2,86,82,160

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

Head VIII.—Non-Effective Charges.				Total
Charges in India.				R
A—Rewards, for Military Services—				
Payments to officers and men on the active list in connection with the Victoria Cross, Military Cross, Order of British India, Indian Order of Merit, etc.				58,145
Annuities and gratuities				23,931
Special payments (Jangi Inams) to Indian Officers and men for services in connection with the Great War				9,85,980
Decorations and Medals				5,190
Total A				10,20,246
B—Pensions—				
Retired, Wound and Invalid Pensions and Gratuities to Europeans				25,83,231
Retired, Wound and Invalid Pensions and Gratuities to Indians				2,80,14,540
Family Pensions and Compassionate allowances to Europeans				6,44,444
Departmental Pensions				28,72,700
Pensions—Capitalized				7,71,252
Total B				3,43,26,185
Total Charges in India				3,54,12,131
Charges in England.				
	Secretary of State.	High Commissioner.	Total.	
	£	£	£	
Payments to the War Office on account of retired pay, pension, etc., of His Majesty's British Forces, for service in India				
For the year 1929-30	1,158,475			
Adjustment for 1919-20 and 1920-21	59,548			
Pay and pensions of non-effective and retired officers of the Indian Service	1,218,681		1,218,681	
	1,047,679		1,047,679	
Wound pensions and gratuities	12,840		12,840	
Compassionate allowances of officers removed from the Service, etc.	1,056		1,056	
Pensions of Non-commissioned officers, and men	969		969	
Pensions of widows and families of officers killed in action or otherwise in the discharge of duty	130,367		130,367	
Pensions of widows and families of officers, etc., of the Indian Service	90,270		90,270	
Cost of Medals, etc.	174		174	
Indian Military Service Family Pensions	235,819		235,819	
Pensions or Annuities of Civilians in respect of service in Arms Departments, War Service, etc.				
Ordnance and Clothing Factories		24,610	24,610	
Grass Farms		344	344	
Livry Farms		8,363	8,363	
Other Establishments		33,586	33,586	
Passage gratuities (other establishments)		9	9	
National Health Insurance (Ordnance Factories)		1	1	
Gratuities: Army	3,326		3,326	
Medical treatment of retired officers, etc.	9,678		9,678	
Total Charges in England	£ 3,650,239	61,913	3,712,122	
Ditto converted into Rs. at £1=Rs. 13½				4,94,94,954
Exchange on ditto				3,93,744
Total Charges under Head VIII				8,53,01,129

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

Part B.—Auxiliary and Territorial Forces.							Total.
Summary.							R
A.—STAFF AT ARMY HEADQUARTERS							54,174
B.—STAFF AT HEADQUARTERS OF COMMANDS							71,738
C.—STAFF AT HEADQUARTERS OF DISTRICTS AND BRIGADES							79,911
D.—AUXILIARY FORCE							57,99,079
E.—TERRITORIAL FORCE							19,03,477
F.—Miscellaneous							—107
Total Part B.—Auxiliary and Territorial Forces							79,08,272

	Staff at Army Head-quarters.	Staff at Head-quarters of Commands.	Staff at Head-quarters of Districts and Brigades	Auxiliary Force	Territorial Force	Miscellaneous.	Total.
	R	R	R	R	R	R	Rs
Part B.—Auxiliary and Territorial Forces.							
Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	43,843	62,590	59,092	..	..	..	1,65,525
Pay and allowances (including syce and forage allowances) of officers (permanent staff) . . . . .	...	...	..	1,85,775	7,57,871	...	14,46,846
Pay and allowances (including messing allowances and allowances for families) of warrant and non-commissioned officers (permanent staff) . . . . .	...	..	...	11,53,268	1,80,966	..	13,34,229
Pay and allowances of officers and men under training . . . . .	...	...	...	24,12,268	4,66,543	...	28,78,811
Pay and allowances (including messing allowance and allowances for families) of clerical and menial establishments	7,886	6,016	12,896	4,55,845	1,16,904	...	5,97,597
Compensation in lieu of rations . . . . .	...	..	120	1,02,691	7,086	...	1,09,897
Kit and clothing allowances . . . . .	...	164	198	56,039	21,942	...	77,793
Transportation charges	2,985	2,968	8,005	4,26,074	1,71,098	..	6,11,136
Training grant . . . . .	...	...	...	2,22,584	90,727	...	3,13,311
Miscellaneous expenses . . . . .	...	...	100	2,81,990	90,945	...	3,73,085
Fractional differences . . . . .	...	...	...	..	..	—107	—107
Total Charges under Part B—Auxiliary and Territorial Forces	54,174	71,738	79,911	57,99,079	19,03,477	—107	79,08,272

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

		Total.
PART C.—Royal Air Force.		
Charges in India.		R
Summary.		
A.—Squadrons and Staff at Wing Headquarters, Royal Air Force		31 38 000
B.—Educational, etc., Establishments and Hospitals, Depôts, etc.		26 03,958
C.—Staff at Royal Air Force Headquarters, etc.		6,12 820
D.—Purchase and sale of stores		18,43,519
E.—Miscellaneous		1 40,119
F.—Works Expenditure		19,86,775
G.—Non-effective charges		26,100
Total Charges in India		1,06,51,751

Charges in England.				
	Secretary of State.	High Commissioner.	TOTAL.	
	£	£	£	
Effective charges :				
Payments to the Air Ministry in respect of personnel serving in India for the year 1929-30	106,250	...	106,250	
Discharge gratuities (1928-29)	881	...	881	
Furlough allowances	9,888	...	9,888	
Unemployment Insurance (1928-29)	1,234	...	1,234	
Payment to Ministry of Health under Contributory Pensions Act (of which a moiety is recovered from issues of pay)	3,600	...	3,600	
Marriage allowances and allotments	76,298	...	76,298	
Consolidated clothing allowances of airmen proceeding to India	1,183	...	1,183	
Cost of Sea Transport	15,428	...	15,428	
National Health Insurance .—	£			
1929	900			
1930	300			
Miscellaneous expenditure	1,200	...	1,200	
	372	...	372	
Stores for India :				
Mechanical Transport and Vehicles . . . . .	...	58,195	58,195	
Clothing . . . . .	...	1,257	1,257	
Ordnance . . . . .	...	14,769	14,769	
Other Stores . . . . .	...	623,801	623,801	
Miscellaneous . . . . .	...	19,119	19,119	
Stores taken to India with Airmen :				
Ordnance	147	...	147	
Clothing	468	...	468	
Non-effective charges :				
Payment to the Air Ministry in respect of personnel serving in India	15,200	...	15,200	
Total Charges in England	232,149	717,684	949,833	
Ditto converted into Rs. at £1=Rs. 13½				1,28,56,428
Exchange on effective charges in England				24 163
Exchange on non-effective charges in England				1,593
Exchange on Home Stores				89,597
TOTAL				2,34,52,545

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Educational and Instructional Establishments.	Hospitals.	Aircraft Depot.	Aircraft Park.	Total.
	R	R	R	R	R
PART C.—Royal Air Force.					
B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPÔTS, ETC.					
Pay and allowances of officers with King's Commissions . . .	...	1,12,118	3,12,781	1,03,592	5,28,491
Pay and allowances (including syce, forage and other allowances) of officer students . . .	38,414	...	...	..	38,414
Pay and allowances (including messing allowance and allowances for families) of British soldiers . . .	...	28,578	8,18,170	2,11,290	10,58,038
Pay and allowances (including messing allowances) of Indian troops and all other ranks including clerks, store keepers and artificers . . .	...	...	1,01,295	57,764	2,22,059
Pay and allowances of Educational establishment, including regimental nurseries . . .	85,794	...	...	...	85,794
Pay and allowances (including money allowances) of followers . . .	...	...	64,438	28,074	92,510
Money compensation in lieu of rations to British troops . . .	...	107	2,690	517	3,314
Money compensation in lieu of rations to Indian troops and followers . . .	...	...	...	...	...
Kit and clothing allowances for British troops . . .	...	2,348	78,427	17,312	98,087
Kit and clothing allowances for Indian troops and followers . . .	...	...	3,513	772	4,285
Transportation charges . . .	...	1,488	2,66,985	67,937	3,36,105
Grants for education of children . . .	2,882	...	...	...	2,882
Grant for education of airman . . .	1,680	...	...	...	1,680
Training grants for squadrons . . .	5,420	...	...	...	5,420
Miscellaneous . . .	...	79,490	28,977	10,802	1,19,269
Conservancy charges . . .	...	...	10,183	2,149	12,332
Total charges under Head B. . .	1,34,170	2,24,122	17,45,457	5,00,209	26,03,958

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Total.
Part C.—Royal Air Force.	
C.—FOR STAFF AT ROYAL AIR FORCE HEADQUARTERS, ETC.—	R
Pay and allowances of officers with King's Commissions	3,48,520
Pay and allowances (including messing allowances and allowances for families) of British soldiers	20,771
Pay and allowances (including money allowances) of Indian clerks, store-keepers and artificers	1,20,147
Pay and allowances (including money allowance) of Indian followers	7,824
Money compensation in lieu of rations for British troops	1,596
Kit and clothing allowances for British troops	781
Transportation charges	51,104
Miscellaneous	35,819
Conveyance charges	328
Total Charges under Head C.	6,12,890

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

	A. Aviation stores.	B. Mechanical Transport stores.	C Provisions.	D. Fuel and Light.
	R	R	R	R
Part C.—Royal Air Force—contd.				
SUB-HEAD D.—PURCHASE AND SALE OF STORES.				
Purchases from the Army . . . . .	...	3,305	2,40,232	42,385
Central purchase	10,864	92,419	...	...
Local purchase for Depot and Park	71,782	17,821	...	...
Local purchase for direct delivery to consuming units	762	123	63,782	11,533
Bonus paid under the sliding scale of rations scheme . . . . .	...	...	1,153	...
Customs duty on imported stores	1,20,120	92,864	...	...
Purchase of stores from non-military Departments and Imperial stations	3,188	...	...	...
Deduct—				
Value of stores issued on payment to Military Engineer Services and of stores transferred to Part A	253	123	5,345	946
Total charges under Sub-Head D.	2,05,973	1,77,411	2,89,822	58,592

for the year ended 31st March 1930—*contd.*

E.	F.	G.	H.	I.	J.	Total.
Petrol, Benzol and Lubricants, Aviation.	Petrol and Lubricants, Mechanical Transport.	Miscellaneous stores.	Medical stores.	Clothing.	Ordnance.	
R	R	R	R	R	R	R
540,768	82,502	8,83,908	8,419	61,091	1,11,102	14,76,800
1,270	...	75,859	.	...	10,887	1,61,778
..	10	1,27,033	...	67	8,808	2,23,416
62	54	4,082	507	162	1,306	72,456
...	...	...	...	...	...	1,158
...	...	34,743	...	6,098	14,842	2,68,677
...	...	1,807	...	99	85	5,019
8,661	841	2,82,488	...	15,762	87,766	8,68,480
5,86,539	81,815	3,43,787	8986	61,755	89,139	18,43,819

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

Part C.—Royal Air Force.		Total.
E.—MISCELLANEOUS—		R
Compensation for losses		1,153
Language rewards for British officers		1,500
Loss of cash		491
Arrear charges . . . . .		...
Payment for printing and stationery		56,305
Expenditure on anti-malarial measures in respect of Royal Air Force units and formations		4,799
Storage charges in respect of Royal Air Force bombs and their components held in deposits		59,571
Services rendered by Government Transport		5,817
Administration of telephones (excluding those of Royal Air Force Headquarters)		10,550
Fractional differences and miscellaneous		—67
Total charges under Head E.		1,40,119
F.—WORKS EXPENDITURE—		
A.—Works—		
1.—Accommodation—		
(a) Officers' quarters and messes		1,006
(b) British troops		1,92,475
(c) Indian troops		10,582
(d) Miscellaneous		1,35,173
2.—Hospitals—		
(a) British		39,032
(b) Indian . . . . .		...
3. Buildings for Depôts, etc.		1,16,418
4. Special Works—		
(a) Defence		11,313
(b) Mobilisation Works		43,553
(c) Miscellaneous		55,302
5. Land, Roads, Drains and Conservancy—		
(a) Lands		2,40,692
(b) Military roads in Cantonments . . . . .		...
(c) Military roads ex-Cantonments . . . . .		...
(d) Railway sidings . . . . .		...
(e) Drainage		20
(f) Conservancy . . . . .		...
Total Carried over		8,45,596

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

		Total.
Total Brought forward		R 8,45,598
Part C.—Royal Air Force.		
6. Furniture		9,572
7. Installations—		
(a) Water supply		10,643
(b) Electric Installations		9,708
8. Minor Works		1,01,914
Total A		9,77,481
B. Repairs and Maintenance		
1. Buildings		2,30,527
2. Military roads in Cantonments		54,307
3. Military roads ex-Cantonments		561
4. Furniture		81,238
5. Miscellaneous		1,73,460
Total B		4,90,093
C. Maintenance and Operation of Installations—		
Water-supply		1,22,264
Electric Installations		1,87,836
Total C		3,10,100
D. General Charges—		
Rent of hired Buildings		3,580
Rates and taxes		1,388
Railway sidings and platforms		4,885
Rent for lands . . . . .		...
Care of vacant buildings		4,871
Miscellaneous		718
Total D		15,387
E. and F. Establishment, Tools and Plant		1,93,764
Total Charges under Head F.		16,86,775

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March
1930—*concl'd.*

	Total.
	R
Part C.—Royal Air Force.	
G. NON-EFFECTIVE CHARGES—	
Rewards for Military Services—	
Annuities and Gratuities	980
Pensions—	
Retired, wound and invalid pensions and gratuities to Indians, including family pensions.	595
Departmental Pensions	21,186
Pensions capitalized	3,892
Total Non-Effective Charges	26,160

APPENDIX I—STOCK ACCOUNT of the ARMY

Heads.	Provisions.	Forage.	Petrol and lubricants.	Coal and firewood.	Oil for fuel and light.
	R	R	R	R	R
Opening balance—					
(a) of stock	60,88,879	10,55,366	3,94,600	1,11,388	40,886
(b) of book value of losses under investigation .	5,118	300	3,613	5,505	38
Additions—					
Stores purchased—					
(a) In England . . . . .	...	...	65,120	...	...
(b) In India . . . . .	...	...	16,06,749	4,46,461	6,02,904
Stores received from factories (including manufactures and repairs in workshops).	1,12,11,268	81,07,751	4,21,...	...	...
Stores received by transfer	1,93,77,833	95,58,911	14,18,890	17,073	2,34,194
Increases or decreases in the value of stores by fluctuation in their prices, etc.	-2,02,939	8,05,597	-25,562	-28,192	4,194
Value of stores found surplus on taking stock . .	2,595	739	1,764	1,374	74
Total	4,51,47,641	2,65,50,692	30,71,164	4,51,716	8,41,886
Total Receipts	5,11,91,138	2,76,46,858	34,69,377	5,68,699	8,82,290
Deductions—					
Stores issued to units and establishments	1,24,09,298	83,27,868	7,97,920	1,69,603	5,04,358
Stores issued to manufacturing establishments and workshops.	1,25,39,181	75,91,047	15,727	10,448	14,308
Stores issued on payment	9,38,252	1,88,639	7,95,285	2,10,442	1,06,372
Stores transferred	1,99,83,153	1,01,81,745	14,13,056	26,910	2,20,635
Stores issued to overseas garrisons (less receipts) .	1,03,715	10,721	114	22	...
Surplus and obsolete stores transferred to the unpriced ledgers.	7,392	595	1,205	46	...
Losses in stores	32,183	3,415	30,351	17,463	2,965
Fractional differences	-120	-212	-232	-83	-1,265
Total	4,60,13,059	2,62,33,839	30,49,376	4,34,856	8,47,273
Closing balance—					
(a) of stock	51,76,474	14,12,171	4,25,244	1,38,843	34,975
(b) of book value of losses under investigation .	1,605	349	757	...	42
Stores in transit on 31st March 1930	10,82,580	1,96,762	32,235	...	4,448
Total	62,10,659	16,09,282	4,58,233	1,33,843	39,465

(a) The minus figure is due to receipt of certain pack

(b) The minus figure represents cost of 20 serviceable chassis transferred to Heavy Repair Shop, Mechanical Transport (class I), Force.

for the year ended 31st March 1930.

Other Indian Army Service Corps stores.	Mechanical Transport stores including tyre.	Mechanical Transport vehicles	Animals	Ordnance.	Clothing	Total
R	R	R	R	R	R	R
22,53,222	76,94,449	22,64,015	55,88,845	10,78,71,815	2,11,34,044	15,44,86,009
10,510			..	4,51,386	7,849	4,84,359
81,378	18,10,894	53,34,971	2,77,950	35,47,461	9,87,813	1,21,14,617
16,71,973	8,00,487	22,14,479	46,63,035	7,01,64,879	1,90,84,329	16,27,01,901
35,297	16,32,567	31,87,721	6,13,065	3,14,600	45,21,732	5,97,70,900
43,48,291	16,32,567	33,86,552	15,08,495	2,91,81,201	1,01,90,537	8,11,39,044
-2,14,407	-38,517	1,101	..	-5,77,340	-9,42,868	-17,17,558
40,328	25,065	...	..	10,26,618	31,603	11,80,361
59,54,830	45,61,690	1,22,14,479	46,63,035	7,01,64,879	1,90,84,329	16,27,01,901
82,17,592	1,22,56,139	1,44,77,494	1,02,54,930	17,84,82,030	4,02,26,222	34,73,72,260
10,23,281	14,77,363	37,60,402	33,40,932	2,56,65,695	54,40,061	6,89,06,731
-7,143(a)	11,77,668	...	...	78,41,034	34,268	2,91,46,538
1,33,071	14,456	(b)-1,23,444	1,79,833	96,15,424	50,80,584	1,11,38,834
47,10,054	15,95,477	33,45,208	15,08,495	2,80,42,686	1,62,05,001	8,12,41,420
1,126	...	...	..	20,847	45,650	1,82,195
4,36,522	83,856	45,273	...	19,87,670	1,42,995	37,05,054
45,342	10,680	...	2,07,290	17,58,884	76,064	21,84,627
150	-17	5	..	-397	38	-2,183
63,51,333	43,58,963	1,30,27,444	52,36,550	6,89,31,943	2,10,24,661	19,35,03,216
13,64,714	78,57,176	14,50,050	50,18,880	10,86,70,380	1,91,82,151	15,12,65,508
1,525	...	...	...	8,79,857	19,410	9,03,545
73,428	51,481	521	..	13,59,115	4,51,515	32,02,155
19,39,687	79,48,657	14,50,641	50,18,380	11,09,09,302	1,96,53,076	15,53,71,208

ing materials in bulk by grain depôts from dairy farms.

Chaklala by the Royal Air Force for mounting of bodies and use in the Army as they were not considered useful to the Royal Air

K.—Military Receipts and Services.

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APPENDIX II--ACCOUNT showing the COST OF MAINTENANCE of the VARIOUS ARMS AND

FIGHTING

A - FORCES IN INDIA

Unit and average strength (all ranks)	British Cavalry (6 units of 127 men)	Indian Cavalry (21 units of 15, 18 men)	Royal Horse Artillery (5 units of 1,083 men)	Royal Field Artillery (44 units of 1,162 men)	Pack Artillery Brigades (16 units of 8,192 men)	Medium Artillery Bps (2 units of 2,465 men)	Heavy Artillery (4 units of 875 men)	Training Centres Artillery (3 units of 1,785 men)	Engineers (63 units of 5,457 men)	Pioneers (10 units of 1,465 men)	British Infantry units (14,552 men)	Indian Infantry (17 units of 15,795 men)	Royal Tank Corps (5 units of 1,500 men)	Indian Signal Corps (15 units of 6,850 men)
Cash Expenditure	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1 Pay and other expenditure comprised under the sub- or number heads concerned.	45,20,024	81,07,070	12,84,277	1,17,56,522	47,45,218	24,41,439	6,28,478	5,41,838	53,09,070	33,70,310	3,31,761	1,31,011	3,17,070	64,10,947
2. Transportation charges—														
(a) Travelling and maintenance allowances.	17,368	61,990	5,078	81,045	47,180	22,771	2,850	8,050	18,727	2,91,870	4,83,174	31,580	47,828	
(b) Rail charges . . .	52,051	72,337	17,330	2,30,700	68,682	60,573	4,325	15,463	51,168	26,100	6,37,005	7,10,767	51,327	1,02,517
(c) Sea and inland water charges.	230	648	804	9,828	4,274	102	664	16	12,458	13,747	1,04,715	42,317	2,957	5,674
(d) Hired transport charges	17,330	37,390	3,830	41,309	22,584	6,545	850	831	5,468	1,813	2,81,807	1,80,815	5,932	15,758
3. Conveyance charges . .	11,899	23,182	2,593	82,854	15,007	5,596	5,587	2,800	15,976	9,073	3,47,999	1,74,008	5,802	12,309
4. Hot weather establishments.	4,197	3,508	3,233	22,797	547	4,787	..	1,352	5,477	138	48,808	11,557	1,092	3,560
5. Local purchases for direct delivery to units—														
(a) Provisions . . .	1,68,124	26,622	37,856	4,81,353	79,167	61,511	33,241	10,621	13,448	71,138	77,02,630	5,94,680	71,050	1,51,630
(b) Grain and Salt for animals.	345	1,867	40	5,033	3,304	..	..	80	605	478	516	2,048	..	388
(c) Petrol and lubricants.	..	..	..	3	..	..	..	..	..	..	11	31	508	..
(d) Coal and firewood . .	21,673	94,048	9,868	64,996	62,939	15,328	5,098	3,463	61,536	47,220	3,52,412	7,46,275	15,414	42,576
(e) Oil for fuel and light	..	..	..	..	..	..	..	..	..	..	801	555	..	..
(f) Mechanical Transport stores including tyres	..	..	..	..	11	704	..	..	..	..	..	..	4,707	..
(g) Ordnance stores . . .	928	3,428	84	4,655	422	267	165	84	12,786	316	10,445	51,325	2,220	1,808
(h) Clothing . . .	..	18	..	117	78	..	..	..	285	108	41	2,147	..	..
6. Bonus paid on sliding scale of rations—														
(i) Provisions . . .	5,548	3,802	1,810	6,689	1,248	2,570	1,340	379	2,723	4,113	90,657	16,717	2,578	5,869
(j) Coal and firewood . .	106	206	1	147	30	4	9	8	39	237	1,223	1,115	60	22
7. Payments to War Office or British Forces Service in India.	10,25,980	..	2,61,603	33,47,823	2,78,560	4,47,359	1,02,411	26,020	..	..	1,37,68,527	..	4,27,675	..
8. National Health Insurance, Army.	20,102	..	7,458	66,380	6,566	12,084	3,863	59	..	..	3,94,853	..	11,720	..
9. Unemployment Insurance.	85,242	..	21,844	1,04,434	20,117	37,163	8,267	1,518	..	..	11,80,018	..	24,350	..
Total Expenditure Incurred	50,55,440	87,25,022	17,27,510	1,84,06,789	53,00,955	11,27,460	7,95,261	9,20,508	69,33,057	34,60,245	7,34,71,888	5,21,11,658	31,70,850	69,55,615

DEPARTMENTS of the SERVICE for the year ending 31st March 1930.

SERVICES.			DEPARTMENTS.															
PROPER AND BURIAL.			B—YORK BRIGADE AND COLONIAL															
Receivables (Receipts)	General (Receipts)	Total	Indian Infantry (Proper)	Indian Infantry (Burial)	Indian Army Service Corps (including Indian Army Service Corps and Indian Army Service Corps)	Indian Army Service Corps (including Indian Army Service Corps and Indian Army Service Corps)	Indian Army Service Corps (including Indian Army Service Corps and Indian Army Service Corps)	Indian Army Service Corps (including Indian Army Service Corps and Indian Army Service Corps)	Indian Army Service Corps (including Indian Army Service Corps and Indian Army Service Corps)	Indian Army Service Corps (including Indian Army Service Corps and Indian Army Service Corps)	Indian Army Service Corps (including Indian Army Service Corps and Indian Army Service Corps)	Indian Army Service Corps (including Indian Army Service Corps and Indian Army Service Corps)	Indian Army Service Corps (including Indian Army Service Corps and Indian Army Service Corps)	Indian Army Service Corps (including Indian Army Service Corps and Indian Army Service Corps)	Indian Army Service Corps (including Indian Army Service Corps and Indian Army Service Corps)	Indian Army Service Corps (including Indian Army Service Corps and Indian Army Service Corps)	Indian Army Service Corps (including Indian Army Service Corps and Indian Army Service Corps)	
R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
2,72,636	1,11,078	3,83,714	3,05,856	66,65,308	1,75,54,236	27,78,581	9,11,179	65,57,726	1,40,16,707	1,07,02,808	4,43,028	11,78,002	14,40,280	2,00,57,753	9,454	71,07,137		
74,000	1,430	1,43,430			3,06,500	74,250	31,214	1,01,874	3,93,213		78,179	73,112	66,017	7,42,083		4,16,600		
1,87,707	10,604	1,98,311		20,467	1,64,215	2,14,081	10,118	42,068	1,52,814		18		16,626	1,78,401		1,84,318		
5,285		2,08,000			14,103	7	1,120	14,888	21,540				208			5,044		
21		5,85,186			0,11,121	288		65,887	71,901							22,200		
870	1,500	2,308,051		70,280	97,377	21,114	8,643	60,405	1,21,780	1,448		1,07,735		1,32,317		10,711		
		1,09,817			8,546			2,280	27,479									
	173	45,80,476		88,683	1,87,768	3,889	1,476	17,699	10,00,900					18,011		30,000		
		1,586			27,080	27,116	229		60							1		
		631			68			670	180					148				
	80	18,50,321		14,111	2,40,816	2,817	10,544	33,808	2,17,800	4				3,023		10,500		
		1,864			1,573	44		701	3,481							10		
		500			21,744			22						481				
		96,245			5,080	270	193	30,688	6,647					8,640				
		2,720		012	800		11	68	863							3,438		
80		1,85,010		278	2,731	31	180	7	1,820					6				
		2,691			276				31									
		1,66,09,067																
		5,32,267																
		18,88,892																
1,21,048	1,25,500	1,9,78,659	3,05,558	68,32,568	1,06,78,074	81,46,308	9,87,017	68,88,688	1,68,07,281	1,07,94,300	5,18,218	14,17,052	16,42,038	2,11,78,810	9,464	70,58,7		

K.—Military Receipts and Services.

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XXXVII and 49--Marine.

Under these heads are included the transactions of the Royal Indian Marine Department.

REVENUE.

The main items of revenue ordinarily occur under the heads (1) 'Dockyard Services and Supplies,' and (2) 'Hire of vessels'. The amount under (1) represents mostly receipts on account of work done by the Royal Indian Marine for other departments, Local Governments and the Royal Navy. The heavy receipts under 'Other Items' in the accounts for 1929-30 are chiefly due to the drawings from the Kidderpore Dockyard Suspense Account for expenditure on purchase of ships and vessels

EXPENDITURE.

The main headings of expenditure are enumerated in the Abstract Account No 76-B.

The expenditure debited in the Budget is mainly on account of (1) an annual contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, (2) Marine stores and (3) Pensions and Furlough Allowances of the Royal Indian Marine Service.

No. 76-A.- ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1930.

RECEIPTS IN INDIA.			R
Recoveries on account of Dockyard Supplies and Services to Provincial Governments, etc.			3,27,853
Hire of vessels			53,613
Sale proceeds of vessels and stores			52,571
Other items			10,43,798
TOTAL			14,78,235
RECEIPTS IN ENGLAND.			
Miscellaneous Receipts	Secretary of State	High Commissioner.	Total
	£	£	£
	671	57	728
TOTAL	671	57	728
Ditto converted into Rs. at £1 = Rs. 134			9,705
Exchange on ditto			79
TOTAL MARINE RECEIPTS			9,784
			14,88,019

No. 76-B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1930.

General Supervision and Accounts:			R	R
Allowance to Naval Commander-in-Chief on the Indian Station			10,000	
Director of the Royal Indian Marine			2,02,182	
Total				2,12,182
Marine Survey				85,917
Miscellaneous Shore Establishment				1,08,250
Dockyards:			R	
Commander of the Yard's Department			24,241	
Engineer Manager's Department			98,928	
Marine Store Officer's Department			79,117	
Dockyard Dispensary			10,219	
Wages of Artificers and Labourers			4,76,921	
Miscellaneous expenses			28,350	
Dockyard Police Force			40,093	
Total				7,55,879
Salaries and Allowances of Officers and Men afloat:				
Pay of Officers and Warrant Officers			3,40,293	
Pay of men			4,87,787	
Miscellaneous charges			1,49,626	
			9,77,706	
CHARGES IN ENGLAND.				
Royal Indian Marine Furlough pay	Secretary of State.	High Commissioner	Total.	
	£	£	£	
	14,100	..	14,100	
Leave salaries and deputation pay	...	242	242	
Sterling overseas pay	...	468	468	
TOTAL	14,100	710	14,810	
Ditto converted into Rs. at £1 = Rs. 134				1,97,466
Exchange on ditto				1,640
Total				11,76,812
Vidtualling of Officers and Men afloat:				
Provisions and money allowances in lieu thereof			2,50,742	
Purchase of water for Royal Indian Marine vessels			8,526	
Total				2,59,268
Carried over				26,08,306

No. 76-B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1930—*concl'd.*

Marine Stores and Coal :—	Brought forward	R	26,08,308
		R	
Stores and coal for Royal Indian Marine		9,57,844	
Stores and coal unallocated (stock)		1,54,798	
		11,12,142	
CHARGES IN ENGLAND.			
	<i>High Commissioner.</i>	£	
Stores for India		47,289	
Ditto converted into Rs. at £1 = Rs. 13½		630,525	
Exchange on ditto		5,336	
	Total		17,48,913
Purchase and Hire of Ships and Vessels :—			
Purchase of ships and Vessels		9,05,496	
Hire of ditto		17,087	
Stores for Royal Indian Marine		1,22,866	
Extra expenditure in consequence of reorganisation of R. I. M.		3,385	
	Total		9,46,814
Miscellaneous :—			
Freight on Europe Stores		4,840	
Piloting and towing of Royal Indian Marine Ships		15,499	
Passage and conveyance of officers and men		28,462	
Repairs, etc., to Royal Indian Marine Ships at out-stations		6,598	
Repairs to His Majesty's Ships of War in Indian Seas		80,480	
Coal and oil fuel supplied to His Majesty's Ships of War in Indian Seas		3,13,513	
Miscellaneous items		88,062	
		3,60,830	
CHARGES IN ENGLAND.			
	<i>Secretary of State.</i>	£	
Contribution towards the expenses of His Majesty's Ships employed in Indian Seas, etc.		100,012	
Miscellaneous expenditure		7,701	
	Total	107,713	
Ditto converted into Rs. at £1 = Rs. 13½		1,436,167	
Exchange on ditto		11,378	
	Total		18,08,375
Works Expenditure			1,86,550
Non-effective Charges :—			
Charges in India		1,55,194	
Charges in England.			
	Secretary of State.	High Commissioner.	Total.
	£	£	£
Royal Indian Marine Retired Pay	53,869	..	53,869
Indian Navy Retired Pay	88	..	88
Pensions—Royal Indian Marine	..	6,096	6,096
Total	53,957	6,096	60,053
Ditto converted into Rs. at £1 = Rs. 13½		8,00,699	
Exchange on ditto		6,209	
	Total		9,62,102
TOTAL MARINE CHARGES			82,62,152
	Charges in India		51,72,732
	Charges in England		30,64,857
	Exchange		24,563

XXXVIII and 50—Military Engineer Services.

The buildings, roads and other works required for purposes of the Army and the defence of India, and the receipts connected therewith, are dealt with under this head, which bears the same relation to the head "Army" as the head "Civil Works" bears to other civil heads of expenditure. Prior to 1906-07, the Military Engineer Services formed an integral part of the Public Works Department.

2. The details of receipts are exhibited in Account No. 77. The different varieties of Military Works of a capital nature are exhibited in Account No. 77-B., while expenditure on the repair and maintenance of these works and other miscellaneous charges which are not of a capital nature are shown in Account No. 77-C.

No. 77.—ABSTRACT ACCOUNT of RECEIPTS from MILITARY ENGINEER SERVICES during the year ended 31st March 1930.

	No. of Item.	Surplus un-allocd.	Dist. Provins.	Simla Imperial Circle.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total.
1. Receipts—		R	R	R	R	R	R	R	R	R	R	R	R	R
(a) Buildings	1	7,76,006	.	..	..	..	75,131	..	282	105	391	..	41	8,51,356
(b) Furniture	2	44,774	..	..	..	..	..	..	..	..	..	..	..	44,874
(c) Electric Installations and hire of fans	3	54,775	..	..	..	..	94	..	..	..	..	..	..	54,869
(d) Miscellaneous (hire of tools and plant, etc.)	4	25,659	..	..	..	..	-3	..	..	..	..	4	..	25,658
2. Recoveries on account of supply of—														
(a) Water	5	6,17,873	..	..	..	57,909	..	..	..	36	..	..	..	6,75,882
(b) Electric energy	6	9,70,259	..	..	..	..	..	..	..	..	..	..	..	9,70,259
3. Sales of Government property	7	1,94,755	..	119	3	..	780	..	..	..	..	81	..	1,95,867
4. Miscellaneous (fines, refunds, unclaimed deposits, etc.)	8	2,02,645	735	298	..	359	..	..	34,877	25	16	-210	..	2,08,740
5. Receipt from Land Sale Suspense Account:	9	26,20,354	..	..	..	..	..	..	..	..	..	..	..	26,20,354
6. Receipts by transfer from payments made by Bombay Government for replacement of Military Buildings displaced in connection with Kanchi Development Scheme	10	1 60.	..	..	..	..	..	..	..	..	..	..	..	1 60.
TOTAL		55,08,426	735	415	3	58,318	79,009	487	24,659	168	407	-175	41	56,81,501

No. 77-A.—ABSTRACT ACCOUNT OF EXPENDITURE ON MILITARY ENGINEER SERVICES during the Year ended 31st March 1930.

HEAD OF EXPENDITURE REFERRED TO ACCOUNT.	Engineer- in-Chief.	Datta Province.	Sindh Local Chiefs.	Madras.	BOMBAY.		Bengal.	Port Blair.	United Provinces.	Punjab.	Rohil- khand and Coast.	Central Provinces and Berar.	Assam.	Coorg.	Totals.
					Boat Progr.	Military Accom- modation Program.									
Works (Capital Expenditure—No. 77-B)	R	8,415	26,102	..	445	40,161	R	4,026	181	32,252	10,016	..	R	2,899	R
Standing Charges (Recurring Expenditure—No. 77-C)	..	2,260	87,911	684	64,243	412	..	48,452	5,916	25,210	13,084	5,280	15,031	1,081	1,78,36,189
Establishment (No. 77-D)	..	913	41,802	135	8,780	6,147	..	8,252	1,973	8,610	4,620	764	3,210	260	61,87,072
Tools and Plant	..	92	333	4	407	..	..	787	119	707	353	51	612	190	3,15,091
Suspense	..	..	..	..	..	..	..	..	..	..	..	..	..	..	-2,89,582
Total	4,61,62,065	11,689	1,56,174	773	68,825	46,760	61,517	8,189	27,354	66,679	28,023	6,105	21,752	1,531	4,66,67,426
Deduct—Receipts taken in reduction of expenditure	..	..	..	..	..	46,760	..	..	..	..	..	..	..	..	46,750
Total	4,61,62,065	11,689	1,56,174	773	68,825	..	61,517	8,189	27,354	66,679	28,023	6,105	21,752	1,531	4,66,20,676
Deduct—Exp. in lieu of Stores	1,48,172	..	..	..	..	..	..	..	..	..	..	..	..	..	1,48,172
NET INDIA—MILITARY ENGINEER SERVICES	4,60,13,893	11,689	1,56,174	773	68,825	..	61,517	8,189	27,354	66,679	28,023	6,105	21,752	1,531	4,64,72,504

CHARGES IN ENGLAND.			TOTAL
CHARGES IN ENGLAND.	Secondary State	High Commis- sioner	
Guarantee Pay of personnel of the Royal Engineers Stores for India	£ 25,087	£ ..	£ 25,087
Leave Salaries and Deputation Pay	£ ..	£ 11,282	£ 11,282
	£ ..	£ 479	£ 479
Total Charges in England	£ 25,087	£ 11,761	£ 36,848
Ditto converted into Rs. at £1 = Rs. 18½	..	..	..
Exchange on ditto	..	..	..
TOTAL CHARGES MILITARY ENGINEER SERVICES	..	..	..
	..	..	4,61,444
	..	..	3,778
	..	..	4,69,27,282

K.—Military Receipts and Services

[illegible]

K.—Military Receipts and Services.

No. 77C.—CLASSIFIED ALISTRACT ACCOUNT of EXPENDITURE on MILITARY ENGINEER SERVICES—STANDING CHARGES during the year ended 31st March 1930.

HEAD OF EXPENDITURE	Engineering Officer.	Datta Province.	Shah Imperial Circle.	Madras	Bombay.		Dongal.	Port Blair.	United Provinces.	Punjab.	Bikaner and Odisha.	Central Provinces and Belar.	Assam.	Coorg.	Total.
B.—Repairs and Renewals:—	R														
1. Buildings	11,098	...	20,023	4/2	R	R	R	5,402	R	R	R	R	R	H	61,89,337
2. Imperial Military Roads in Cantonments	12,10,210	...	...	...	5,130	...	1,747	...	...	...	318	648	860	...	12,18,413
3. Military Roads ex-Cantonments	10,92,251	...	...	...	2,989	...	8,293	...	...	...	4,853	...	...	...	11,03,331
4. Furniture—															
(a) Furniture	12,25,390	...	809	...	...	...	...	376	...	...	...	...	...	...	12,26,475
(b) Deduct cost of repairs debitable to Royal Artillery Force	10,100	...	...	...	...	...	...	...	...	...	...	...	...	...	10,100
Miscellaneous	9,19,480	...	1,983	101	544	102	641	...	...	...	...	4,409	...	221	9,49,770
Total	1,05,48,229	...	31,818	503	8,063	442	21,234	5,368	439	306	10,616	5,290	12,907	1,081	1,17,67,126
C.—Maintenance and Operation of Installations:—															
1. Water supply	16,77,017	...	4,978	...	55,530	...	1,839	...	...	735	...	...	...	...	17,40,172
2. Electrical Installations	25,64,829	923	19,265	...	...	...	7,494	...	...	...	...	...	...	...	25,86,411
3. Ice-making and refrigerating	20,733	...	...	...	...	...	...	...	...	...	...	...	...	...	20,733
4. Miscellaneous Machinery	53,388	...	...	...	...	...	...	...	...	...	...	...	...	...	53,388
5. Renewals	5,13,968	...	...	...	...	...	...	...	...	...	...	...	...	...	5,13,968
Total	45,29,928	923	18,243	...	55,580	...	9,333	...	...	735	...	...	...	...	49,11,823

D.—General Charges :—											
1. Rent for hired buildings . . .	10,77,036	...	22,261	131	...	...	...	...	...	...	11,01,051
2. Payments on account of compensation for quateries, etc. . .	88,683	...	...	...	48	...	...	...	...	...	89,152
3. Rates and Taxes . . .	2,87,503	...	14,188	...	17,886	...	...	...	...	2,014	2,72,053
4. Payments for Railway sidings and platforms . . .	2,07,491	...	...	...	...	...	139	...	...	...	2,07,680
5. Rent for land . . .	1,36,844	...	101	...	...	...	...	...	...	...	1,36,445
6. Care of vacant buildings . . .	1,62,411	...	...	...	...	...	...	...	...	...	1,52,411
7. Miscellaneous . . .	62,915	1,346	1,203	...	...	...	24,181	337	...	90	90,149
Total	10,22,869	1,246	37,760	131	...	17,886	21,211	2,788	...	2,121	20,45,521
GRAND TOTAL	1,73,41,025	2,269	87,911	634	442	48,452	24,650	13,034	6,570	1,081	1,76,35,189

E.—Military Receipts and Services.

No. 77-D.—ABSTRACT ACCOUNT OF EXPENDITURE OF MILITARY ENGINEER SERVICES—ESTABLISHMENT during the year ended 31st March 1950, with the Percentage it bears to the Total Outlay on Works and Standing Charges.

HEADS OF EXPENDITURE.	T. and M. - Land.	P.W. Division.	S.M.'s Imperial Circle.	Madras.	BOMBAY.		Bengal.	Port Blair.	United Provinces.	Punjab.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	TOTAL.
					Binkey Project.	Military Academy Scheme.									
E.—ESTABLISHMENT.															
1. Direction	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
2. Administration	4,33,061	...	...	...	...	...	...	...	...	...	...	...	...	...	4,33,060
3. Executive	7,40,023	...	...	...	...	...	...	...	...	...	...	...	...	...	7,40,023
4. Payments for Printing and Stationery	43,2,390	...	...	...	...	...	...	...	...	...	...	...	...	...	48,62,390
	1,6,972	...	...	...	...	...	...	...	...	...	...	...	...	...	60,972
Total	61,01,45	...	...	...	...	...	...	...	...	...	...	...	...	...	61,04,215
b. Add—Charges by other Departments															
		913	41,02	135	3,750	6,147	8,252	1,973	2,511	10	4,620	764	3,210	260	52,927
TOTAL INDIA	61,01,245	913	41,803	135	3,750	6,147	8,252	1,973	2,511	8,510	4,620	764	3,210	260	61,57,072
Add—Leave Allowance, etc., paid in England.															
	3,04,008	...	...	...	...	...	...	...	...	...	...	...	...	...	3,04,008
TOTAL ESTABLISHMENT CHARGES—MILITARY ENGINEER SERVICES															
	64,05,253	913	41,802	135	3,750	6,147	8,252	1,973	2,511	8,510	4,620	764	3,210	260	61,70,850
Percentage of Total Establishment or Total Works and Standing Charges as shown in Account No. 77-A.	10.00	8.51	30.68	21.59	5.77	15.14	15.72	32.36	10.19	14.81	20.04	14.44	17.50	24.05	16.64

Add—Leave Allowance, etc., paid in England.

TOTAL ESTABLISHMENT CHARGES—MILITARY ENGINEER SERVICES

Percentage of Total Establishment or Total Works and Standing Charges as shown in Account No. 77-A.

Military Reserve Fund.

The stabilised military budget system introduced from 1928-29, as originally arranged, provided for a total net expenditure on the Military Services for the period 1928-29 to 1931-32 of Rs 220 Crores, *plus* such sums as may be required annually for the expansion of the Territorial Forces in accordance with the recommendations of the Shea Committee. The Military budget for any particular year of the period was not to exceed Rs. 55 crores, *plus* the realised savings of previous years, *plus*, again, the sum required in that year for the expansion of the Territorial Forces. This arrangement was modified in the budget for 1930-31; the system was given one year's longer life but at the same time the annual military budget figure apart from realised savings and amounts required for the Territorial Forces was refixed at Rs. 54.20 crores, so that for the years 1930-31 to 1932-33 the basic figure in the stabilised military budget system will be Rs. 54.20 crores. Any savings accruing within the annual allotments of 55 or 54.20 crores will, pending utilisation in the later years of the period, be carried to a suspense account. The sums allotted for the expansion of the Territorial Forces in 1928-29 and 1929-30 were Rs. 10 lakhs in each year.

The net savings accounted for in 1929-30 within the allotment of Rs. 55.10 crores amounted to Rs. 13,41,222, and this sum has been transferred to a new Central Ledger Head "Military Reserve Fund" under Section "Deposits and Advances" by debit to the major head "50-A-Transfers to Military Reserve Fund". Transfers from the Fund to the Military accounts will be brought to account through the Major head "XXXVIII-A-Transfers from the Military Reserve Fund" opened for the purpose.

No. 77.E.—STATEMENT SHOWING THE APPROPRIATIONS TO AND FROM THE MILITARY RESERVE FUND during the year 1929 30 and the balances at credit of the fund at the commencement and close of the year.

	Balance, 1st April 1929.	Transactions during 1929-30.		Balance, 31st March 1930.
		Appropriation to the fund from savings in Mil- itary budget, <i>vide</i> Account No. 75.	Appropriation from the fund for expenditure on Military ser- vices, <i>vide</i> Ac- count No 75	
	£	£	£	£
Military Reserve Fund	26,06,737	13,41,222	...	39,47,959

GOVERNMENT OF INDIA,
FINANCE AND REVENUE ACCOUNTS,
1929-30.

**Section L.—Provincial Contributions and Miscellaneous Adjustments
between Central and Provincial Governments.**

MAJOR HEAD.	No. of Account	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.	
				MAJOR HEAD TOTAL.	
				Central.	Provincial.
				R	R
Contributions to the Central Government by Provincial Governments.	78	Contributions to the Central Government by Provincial Governments.	598	...	...
Miscellaneous Adjustments between Central and Provincial Governments.	79	Miscellaneous Adjustments, etc.	597	+3,011	—3,011
		Total		+3,011	—3,011

1. This section comprises two separate major heads:—

- (i) Contributions to the Central Government by Provincial Governments.
- (ii) Miscellaneous adjustments between Central and Provincial Governments.

The former head hitherto recorded the contributions payable by the Provincial Governments to the Central Government under rule 18 of the Devolution Rules. In view of the complete and final remission of the Provincial contributions with effect from the year 1928-29, it is now confined to contributions, if any, levied by the Governor General in Council under rule 19 of the Devolution Rules.

The second head records such miscellaneous adjustments between the Central and the Provincial Governments in respect of services rendered or contributions made by the one to the other as cannot conveniently be exhibited under the appropriate service heads. The principle of making such adjustments under the appropriate service heads has been rigidly applied from the accounts for 1927-28, with the result that most of the adjustments previously effected through this head are now made under service heads.

2. In these accounts, transfers between the Central and Provincial Governments are shown as *plus* and *minus* entries on the receipt side, since the transactions represent a *transfer* of revenue from one Government to another. This method of exhibition differs from that followed in the purely Central and Provincial accounts published in the respective Budgets, in which the figures are exhibited as receipts and payments.

No. 78.—ACCOUNT OF CONTRIBUTIONS TO THE CENTRAL GOVERNMENT BY PROVINCIAL GOVERNMENTS during the year 1929-30.

	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	TOTAL.
Contributions to provide for the deficiency of Central Revenue as compared with Central Expenditure (a).	R ...	R ...	R ...	R ...	R ...	R ...	R ...	R ...	R ...	R ...
TOTAL CONTRIBUTIONS TO THE CENTRAL GOVERNMENT .	...	...	...	...	...	...	...	...	...	..

(a) The complete and final tabulation of contributions under Devolution Rules 17 and 18 was sanctioned by the Government of India on 11th April 1930.

No. 79.—ACCOUNT of MISCELLANEOUS ADJUSTMENTS between CENTRAL and PROVINCIAL GOVERNMENTS during the year 1929-30.

[Credits + Debits—to Provincial Revenues.]

	R	R
Government of Bombay.		
<i>Provincial to Central (Reserved).</i>		
On account of the value of non-postal stamps in stock on the 1st April 1921 . .	3,011	—3,011
NET ASSIGNMENT FROM PROVINCIAL TO CENTRAL .		—3,011

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Section M.—Extraordinary Items.

Revenue, Rs. 2,88,79,455

Expenditure, Rs. 34,010.

MAJOR HEAD	Number of Sub-heads	DETAILS OF ACCOUNTS	Page	AMOUNT OF EACH ACCOUNT.	
				MAJOR HEAD TOTAL.	
				Revenue.	Expenditure.
				R	R
Extraordinary Receipts	70A	Receipts Central	600	1,88,94,440	...
		Receipts Provincial	600	84,85,015	...
Extraordinary Payments	70B	Expenditure Central	601	...	6,062
		Expenditure Provincial	601	...	27,948
Transfers to Revenue Reserve Funds.	70C	Receipts and Expenditure Provincial	602	15,00,000	...
		TOTAL		2,88,79,455	34,010

This section, with the two major heads 'XL—Extraordinary Receipts' and '52—Extraordinary Payments', was opened for the first time in the accounts for 1923-24 for the record of special receipts and charges of a non-recurring character which it may be desirable to distinguish from the ordinary revenues and expenditure of the Central and Provincial Governments. They do not include receipts of a capital nature connected with expenditure already debited to a capital head, which are recorded by deduction from expenditure debited under that head. Two additional major heads were provisionally opened in this section to exhibit in the Revenue Account the transfers to and from the Revenue Reserve Funds created by the Government of India and the Government of the Punjab—*vide* Note on Revenue Reserve Fund, page 657. These major heads in the Revenue Section, as well as the head "Revenue Reserve Fund", may possibly be discontinued from 1930-31.

No. 79-A.—ACCOUNT of EXTRAORDINARY RECEIPTS CREDITED to REVENUE during the year ended 31st March 1930.

	PROVINCIAL GOVERNMENTS.						Total Central and Provincial.
	Central Government.	Government of Bombay.	Government of Bengal.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	
	£	R	R	R	R	R	R
RECEIPTS IN INDIA.							
Sale of land . . . . .	...	3,25,181	5,06,250	59,76,802	2,61,728	...	70,71,461
Sale of other Government assets . . . . .	...	27,655	...	150	...	34,234	62,039
Other items	1,55,00,000	3,127	...	(b) 76,852	...	...	1,68,76,979
	1,55,00,000	3,55,933	5,06,250	78,54,300	2,61,728	34,234	2,40,12,479
	...	30	...	27,464	...	...	27,464
<i>Deduct—Refunds</i>	1,55,00,000	3,55,933	5,06,250	78,54,300	2,61,728	34,234	2,39,85,015
NET RECEIPTS IN INDIA	...	...	...	...	...	...	...
	£						
RECEIPTS IN ENGLAND.							
<i>Secretary of State.</i>							
Share of receipt from the German Government in respect of Reparations under the "Young" Scheme and under the "Young" Plan for period 1st March 1929 to 28th February 1930	245,174	...	...	...	...	...	...
<i>High Commissioner.</i>							
Earnings of Enemy Ships appropriated to Revenue	7,228	...	...	...	...	...	...
TOTAL RECEIPTS IN ENGLAND	252,402						
	R						
Ditto converted into Rs. at 21 = Rs. 13½	33,65,359	...	...	...	...	...	38,65,359
Exchange on ditto	29,081	...	...	...	...	...	29,081
TOTAL INDIA AND ENGLAND	1,88,94,440	3,55,933	5,06,250	78,54,300	2,61,728	34,234	2,78,79,455

(a) Represents transfer to revenue from the Personal Ledger Account of the Controller, Lord Canning Office (Enemy Ships), in respect of the German Reparations Account.

(b) Consists mainly of interest due on the unpaid portion of sale proceeds of Government Lands in Canal Colonies and rent realised for temporary cultivation of Colony Lands proposed to be sold.

No. 79-B.—ACCOUNT of EXTRAORDINARY PAYMENTS CHARGED AGAINST REVENUE
during the year ended 31st March 1930.

CHARGES IN INDIA.	R
CENTRAL GOVERNMENT.	
Irrecoverable temporary loans written off (Controller, Local Clearing Office) . . .	6,062
GOVERNMENT OF BURMA (<i>Reserved</i>).	
Expenditure in connection with the Cingaladon Cantonment . . .	23,073
Adjustment of the cost of land relinquished by the Burma Railways	4,875
Total Provincial Government . . .	27,948
TOTAL EXTRAORDINARY PAYMENTS . . .	34,010

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Public Works Establishment and Tools and Plant.

Expenditure Rs. 6,67,63,700.

	No of Account.	DETAIL OF ACCOUNT.	Page.	AMOUNT OF EACH ACCOUNT.	
				Detail	Expenditure.
					R
Public Works Establish- ment.	80	Expenditure	607	...	6,30,67,392
Public Works Tools and Plant ordinary	81	„	609	...	86,96,308
					6,67,63,700

Establishment and Tools and Plant charges in the Public Works Department and the method of distribution thereof among the various major heads.

Establishments employed by the Public Works Department are generally joint establishments employed on works charged under two or more major heads. The establishment charges of a Public Works division or office are in the first instance recorded under a single major head under which the division or office is classified for the purpose. At the end of the year, they are distributed amongst the various accounts which record the expenditure of the Public Works Department, in proportion to the works expenditure under each head affected. Any special establishment which is wholly employed on a work is, however, entirely charged to that work and is not included in these *pro rata* calculations. Similarly the cost of purely revenue establishments employed entirely on the management of irrigation or navigation works and the like or on the assessment, etc., of connected revenue, is charged direct to the Irrigation revenue account.

2. Similar remarks apply to charges on account of ordinary tools and plant used in the Public Works Department. The cost of special tools and plant, by which is meant tools, plant or machinery obtained to meet the special requirements of a particular work or project, is treated as a direct charge to the work or project concerned.

No. 50—ABSTRACT ACCOUNT of EXPENDITURE on ESTABLISHMENT of the PUBLIC
to the total expenditure

Establishment	Military Chief	INDIA GENERAL.											Total	Serial No
		New Capital, Delhi	Bahn Revenue	Viceroy's Estate.	Simla Imperial Courts.	Port Blair	Rajputana	Central India.	Hyderabad.	Other Items	Kanai Legation.	Independent Conf. Division		
Chief Engineer . . .	R	R	R	R	R	R	R	R	R	R	R	R	R	
Special Officers . . .		41,750	...	...	...	...	...	...	...	...	...	...	41,750	1
Superintending Engineer . . .		2,95,838	5,238	...	...	...	...	...	...	62,190	...	...	3,38,388	2
Executive Establishment . . .		58,511	...	12,700	32,964	...	58,275	52,026	...	...	...	...	2,14,470	3
Medical Establishment . . .		1,38,435	1,302	67,590	1,26,975	50,236	87,320	88,029	12,110	...	...	6,262	5,74,878	4
Special Survey Establishment . . .		14,608	...	...	...	...	3,849	...	...	...	...	...	14,008	5
Special Revenue Establishment . . .		...	...	...	...	...	...	...	...	...	...	...	3,849	6
Non-Gazetted and Miscellaneous Establishment . . .		...	884	...	...	...	...	...	...	...	...	...	3,811	7
Pensionary Charges . . .		11,90,414	38,468	...	...	...	...	...	...	...	...	...	12,28,882	8
Establishment Charges incurred in England . . .		...	...	...	12,105	686	26,275	...	...	...	...	...	2,375	9
TOTAL ESTABLISHMENT . . .		17,39,876	45,482	80,280	1,72,044	50,922	1,83,433	1,37,520	12,110	62,190	...	6,262	41,531	10
Add—Charges by other Departments, etc. . .	70,667	...	5,38,002	489	...	...	...	...	...	...	...	...	24,6120	11
Defect—Charges to other Departments, etc. . .		6,72,855	...	...	47,326	2,649	...	287	1,567	...	...	...	6,09,248	12
GRAND TOTAL . . .	70,667	10,67,021	5,83,574	80,779	1,24,718	48,223	1,83,433	1,37,233	10,243	62,180	...	4,123	29,74,304	13
Distribution of the Grand Total above . . .														14
Irrigation, Navigation, etc.—														
Capital . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	15
Revenue (Working Expenses) . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	16
Works for which no Capital Accounts are kept . . .	...	...	...	...	...	...	21,847	...	...	...	...	...	21,847	17
Civil Works, Central . . .	70,667	...	5,83,574	80,779	1,24,718	48,223	1,56,741	1,37,233	10,243	62,180	...	4,123	4,845	18
Civil Works, Provincial . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	19
Civil Works not charged to Revenue . . .	...	10,67,021	...	...	...	...	...	...	...	...	...	...	...	20
New Capital at Delhi . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	21
Outlay on Agricultural Improvements . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	22
Capital outlay on Industrial Development . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	23
TOTAL . . .	70,667	10,67,021	5,83,574	80,779	1,24,718	48,223	1,56,741	1,37,233	10,243	62,180	...	4,123	22,72,304	24
Total cost of Works and Repairs . . .														
Irrigation, Navigation, etc.—														
Capital . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	25
Revenue (Working Expenses) . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	26
Works for which no Capital Accounts are kept . . .	...	...	...	...	...	...	64,320	...	...	...	...	...	64,320	27
Civil Works, Central . . .	3,04,588	...	40,32,562	4,11,029	3,40,140	1,66,625	3,40,616	4,88,685	46,523	...	2,05,843	10,711	1,641	28
Civil Works, Provincial . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	29
Civil Works not charged to Revenue . . .	...	72,07,284	...	...	...	...	...	...	...	...	...	...	...	30
New Capital at Delhi . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	31
Outlay on Agricultural Improvements . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	32
Capital outlay on Industrial Development . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	33
TOTAL WORKS AND REPAIRS . . .	3,04,986	72,07,284	40,32,562	4,11,029	3,40,140	1,66,625	7,06,577	4,88,685	46,523	...	2,05,843	10,711	1,38,15,914	34
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS . . .	28.17	14.35	14.47	19.65	86.67	28.94	25.96	28.30	22.02	...	...	88.49	17.04	35

WORKS DEPARTMENT during the year ended 31st March 1930, with the percentage it bears on
WORKS and REPAIRS

Serial No.	Baluchistan	North-West Frontier Province	Madhya	Bombay	Bengal	United Provinces	Punjab	Burma	Rihet and Orissa	Central Provinces	Assam	Coorg	Shan States Federation	Total
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1			3,55,085	5,90,536	3,60,193	728,213	11,32,267	5,88,138	2,72,054	2,35,018	1,62,905		59,067	44,81,856
2			1,31,350	4,76,530	1,50,477	89,318	5,78,239	4,38,473	1,04,641					23,32,855
3		1,11,550	4,25,721	8,00,248	3,87,872	1,38,080	12,37,820	4,38,469	3,81,548	4,13,829	66,306			49,26,878
4	86,837	1,51,051	46,81,002	71,92,815	20,24,857	14,67,181	88,98,774	38,81,877	15,99,719	15,84,766	9,18,240	1,0431	1,18,611	3,74,11,000
5		9,488	12,531	95,908	18,376	29,544	3,45,663	591	19,740	4,021	6,248			3,07,318
6		2,810		70,323		34,185								1,11,123
7		1,93,230		4,28,610	1,76,377	17,18,028	85,84,501	10,08,896	8,72,554	2,33,064				71,13,407
8			937	783										1,56,398
9	13,255	1,19,611	2,93,722	9,78,000				2,56,255	1,75,212	2,13,116				46,20,144
10		53,174	2,56,000		1,73,808	2,77,057	6,13,576	5,89,071		1,88,821	57,052	4,032	16,088	2,09,85,753
11	1,00,092	9,74,547	61,309	1,11,85,364	45,84,419	86,09,015	1,83,00,933	64,80,115	28,61,401	32,68,272	12,11,060	64,463	4,98,796	6,56,66,893
12	2,97,080	4,22,400	2,21,355	1,88,587	23,303		3,56,111	80,071					600	21,77,197
13	480	374	1,88,091	2,91,570	86,929	36,364	3,71,589	4,96,054	58,184	17,801	7,759	4,908	9,886	50,85,689
14	3,96,678	13,96,376	61,93,456	1,10,68,065	35,20,893	87,72,461	1,55,91,645	60,44,182	28,11,247	32,24,471	11,86,801	59,466	4,85,010	6,30,67,323
15	18,579	88,338	10,13,768	48,18,685	8,35,190	21,17,176	14,06,602	2,81,240	—182	7,14,304	...	...	...	1,07,33,642
16	11,905	5,92,308	13,12,487	24,03,474	6,51,688	47,61,806	1,11,26,349	16,84,456	12,97,243	5,24,179	...	...	...	2,44,40,211
17	74,460	2,93,328	9,22,277	7,04,876	5,49,232	94,478	2,26,112	2,59,738	1,20,990	1,97,100	13,234	1,081	798	85,02,552
18	2,88,735	4,22,400	19,801	1,54,777	1,47,177		80,241	13,085	19,698	5,988	9,081	161	...	28,91,377
19			20,11,294	22,45,450	17,52,497	12,44,106	25,96,840	38,03,320	13,68,808	13,57,498	10,73,626	58,213	3,94,308	1,98,01,688
20	...	...	14,850	7,33,867	85,100	5,55,387	2,06,965	...	...	1,35,437	40,460	...	89,908	18,51,431
21	...	...	...	...	...	...	...	...	...	...	...	...	...	10,67,021
22	...	...	...	...	...	—1	...	...	...	...	...	...	...	—1
23	...	...	...	...	...	...	1,596	...	...	...	...	...	...	1,536
24	3,96,678	13,96,376	61,93,456	1,10,68,065	35,20,893	87,72,461	1,55,91,645	60,44,182	28,11,247	32,24,471	11,86,801	59,466	4,85,010	6,30,67,323
25	84,999	2,56,456	1,24,24,010	2,98,03,650	16,80,867	1,18,12,113	89,13,313	9,18,886	—1,015	17,16,508	...	...	...	5,96,06,231
26	18,567	4,63,047	39,07,055	39,55,128	11,14,507	30,35,817	1,46,51,702	24,50,408	8,48,628	3,68,246	...	...	...	3,07,73,650
27	1,08,667	93,448	27,88,674	21,32,662	8,44,879	60,110	5,79,087	8,14,508	1,66,056	1,03,832	73,864	4,867	...	77,67,290
28	12,41,691	32,96,567	1,11,157	7,05,115	8,38,979		38,443	61,724	97,168	28,939	50,684	719	...	1,31,00,562
29	...		91,32,118	74,04,481	74,71,580	54,21,968	1,32,53,070	1,78,10,872	87,81,707	67,78,860	58,17,980	2,48,762	20,67,245	6,17,46,883
30	...	...	60,788	36,25,280	24,45,285	25,67,800	18,84,780	...	...	5,11,497	2,26,810	...	4,72,395	1,12,88,101
31	...	...	...	...	...	...	...	...	...	...	...	...	...	72,07,284
32	...	...	...	...	...	—6	...	...	...	...	...	...	...	—6
33	...	...	...	...	...	...	10,279	...	...	...	...	...	...	10,279
34	14,58,924	41,11,517	2,84,18,797	4,16,88,066	1,44,96,547	2,38,67,303	3,68,80,699	2,15,51,338	78,92,545	94,97,987	61,63,898	2,51,348	25,30,640	21,13,04,843
35	27-28	38-96	21-79	26-54	24-46	38-38	42-33	28-05	84-35	88-93	18-38	23-38	19-10	29-81

FINANCE AND REVENUE ACCOUNTS OF THE

No. 81.—DETAILED ACCOUNT of EXPENDITURE on Ordinary TOOLS and PLANT of the PUBLIC during the year

	INDIA GENERAL.										Serial No.
	Military Engineer-in-Chief.	New Capital, Delhi.	Delhi Province.	Unreserved Estates.	Sindh Imperial Circle.	Port Blair.	Rajasthan.	Central India.	Hidkhalah.	Independent Persian Gulf Division.	
	R	R	R	R	R	R	R	R	R	R	
New Supplies.											
Scientific Instruments and Drawing Materials.	...	1,064	..	3	70	...	157	...	46	...	1
Plant and Machinery.	...	11,100	355	1,689	17	89	9,439	6,704	..	..	2
Tools.	...	...	...	...	...	...	1,173	1,287	190	...	3
Navigation Plant.	...	...	...	...	...	...	...	...	...	...	4
Camp Equipage.	...	...	...	...	...	...	...	...	...	...	5
Live-stock.	...	...	...	...	...	...	...	...	...	...	6
Office Furniture.	...	485	...	..	24	...	324	100	..	..	7
Miscellaneous.	...	45,868	...	..	..	...	..	...	..	..	8
TOTAL NEW SUPPLIES	...	57,647	5,855	3,080	578	1,933	11,093	8,091	236	..	9
Repairs and carriage	...	45,630	25,600	1,060	898	1,485	13,755	9,389	216	34	10
TOTAL CHARGES	...	1,03,277	30,955	4,140	1,476	3,439	24,843	17,430	452	34	11
<i>Add</i> —Charges by other Departments, etc.	4,657	..	41,944	...	...	..	...	...	...	..	12
TOTAL	4,657	1,03,277	72,899	4,140	1,476	3,439	24,843	17,430	452	34	13
<i>Deduct</i> —Charges to other Departments, etc.	...	53,985	...	..	406	132	..	64	70	145	14
GRAND TOTAL	4,657	49,392	72,899	4,140	1,070	3,257	24,843	17,416	382	—111	15
Distribution of the Grand Total above.											
<i>Irrigation, Navigation, etc.—</i>											
Capital.	...	..	...	..	..	..	...	...	..	..	16
Revenue (Working Expenses).	...	...	..	..	...	..	2,262	...	..	...	17
Works for which no Capital Accounts are kept.	...	..	..	..	..	..	57	..	..	...	18
Civil Works, Central.	4,657	..	72,899	4,140	1,070	3,257	22,529	17,416	382	—111	19
Civil Works, Provincial.	...	..	..	...	...	...	...	...	...	...	20
Civil Works, not charged to Revenue.	...	..	...	..	..	...	..	...	...	...	21
New Capital at Delhi.	...	49,392	..	..	...	...	...	...	..	...	22
Capital outlay on Industrial Development.	...	...	..	...	...	...	...	..	...	...	23
TOTAL	4,657	49,392	72,899	4,140	1,070	3,257	24,843	17,416	382	—111	24

WORKS DEPARTMENT and its distribution to Heads of the FINANCE AND REVENUE ACCOUNTS ended 31st March 1930.

Serial No.	INDIA GENERAL.														
	Total.	Baluchistan.	North-West Frontier Province.	Madhya.	Bombay.	Bengal.	United Provinces.	Punjab.	Bihar.	Bihar and Orissa.	Central Provinces.	Assam.	Coast.	Shri States Federation.	Totals.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	1,910	1,133	3,908	42,101	46,920	7,087	7,965	43,722	15,079	18,248	3,701	1,803	..	..	2,00,000
2	34,800	2,252	25,834	129,443	122,164	60,675	40,000	5,35,900	2,03,887	11,309	21,507	75,755	22,614	10,729	1,45,376
3	6,458	216	4,383	46,614	67,800	14,387	20,116	84,800	27,543	12,417	19,375	37,540	3,017	1,006	1,81,598
4	..	..	..	102,175	..	..	..	..	..	14,067	65	..	..	..	15,988
5	..	1,618	87	..	17,701	1,476	5,680	..	7,508	205	112	2,008	..	..	50,022
6	..	..	..	..	..	..	..	..	..	..	..	100	..	..	8,768
7	—37	433	2,198	23,230	31,834	7,853	18,892	39,431	6,128	13,614	5,271	6,842	..	..	1,87,284
8	45,368	..	..	..	..	..	..	..	..	..	..	..	..	..	45,368
9	88,083	4,462	37,878	2,11,770	2,71,870	1,03,256	1,82,510	7,80,452	2,72,670	80,960	50,081	1,20,140	85,661	11,815	22,50,901
10	98,068	..	5,534	90,948	2,65,808	1,36,775	2,05,061	2,72,910	2,05,970	98,583	1,74,981	61,111	9,758	16,812	16,41,421
11	1,86,101	6,482	42,919	3,82,419	5,36,973	3,40,081	3,87,371	10,08,371	4,78,649	1,88,403	2,25,012	1,00,260	45,414	18,627	88,92,322
12	46,601	18,611	85,710	..	5,787	8,777	..	2,106	..	..	..	..	..	..	1,67,562
13	2,32,702	25,098	1,28,629	3,32,410	5,42,780	2,48,808	3,87,371	10,06,477	4,78,649	1,88,403	2,25,012	1,00,260	45,414	25,627	40,50,881
14	54,752	40	..	1,680	25,051	90	372	1,60,070	11,988	2,087	97,129	9,106	341	..	8,65,870
15	1,77,950	25,058	1,28,629	3,30,789	5,17,679	2,48,718	3,87,198	8,45,407	4,66,661	1,85,536	1,27,883	1,81,154	45,070	28,581	86,96,808
16	..	..	6,258	34,160	1,07,491	37,568	1,64,978	61,956	32,967	15	—85,096	..	..	..	3,60,281
17	2,262	679	12,629	47,686	39,497	45,630	74,819	5,82,861	88,413	64,593	5,450	..	..	..	9,64,469
18	57	5,764	24,037	48,782	28,735	26,819	1,826	20,988	28,813	14,173	7,089	2,009	769	..	2,04,996
19	1,26,239	18,610	85,710	1,652	8,325	10,484	..	881	1,104	1,493	307	1,441	118	..	2,56,869
20	..	..	..	1,98,800	2,81,474	1,26,597	1,00,645	1,68,142	3,15,874	1,05,262	1,82,401	1,71,197	44,188	28,376	17,11,966
21	..	..	..	260	67,167	2,120	44,930	15,469	..	..	17,182	6,417	..	5,205	1,48,740
22	40,892	..	..	..	..	..	..	..	..	..	..	..	..	..	40,892
23	..	..	..	..	..	..	..	115	..	..	..	..	..	..	115
24	1,77,950	25,058	1,28,629	3,30,789	5,17,679	2,48,718	3,87,198	8,45,407	4,66,661	1,85,536	1,27,883	1,81,154	45,070	28,581	86,96,808

Public Works Establishment, etc.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1929-30.

Sections N. to W.—Debt, Deposits and Advances.

Receipts, Rs. 8,36,92,76,312. Disbursements, 7,96,78,42,425.

MAJOR HEAD	No of Account	DETAIL OF ACCOUNTS	Page	Receipts	Disbursement.
CENTRAL GOVERNMENT					
N. Public Debt	82	Statement of Public Debt	619	R 1,04,74,37,927	R 1,04,24,35,643
	82B	Statement of Utilisation of Debt	621		
O. Unfunded Debt	83	Special Loans	624		39,800
"	84	Treasury Notes	624		
"	85	Deposits of Service Funds	625	29,58,229	14,75,751
"	86	Post Office Cash Certificates	625	7,10,00,711	4,45,76,968
"	86A	Savings Bank Deposits	628	43,10,49,357	32,90,98,512
P. Deposits and Advances	86A	Post Office Cash Certificates	628	31,02,91,555	31,01,34,819
"		Post Office Cash Certificates	173	12,69,42,103	11,76,15,814
"		Post Office Cash Certificates			2,08,21,706
"		Post Office Cash Certificates		42,45,496	2,66,914
"	88	Deposits of Local Funds	636	27,55,12,817	27,58,14,120
"	89	Sinking Funds for Central Loans	638	1,60,15,029	33,84,849
"	App. A	Other Appropriations for reduction or avoidance of debt	...	4,37,69,000	...
"	89	Sinking Fund Investment Account	638	16,16,829	42,810
"	89A	Sinking Fund for Loans granted to Local Bodies, etc.	639	4,11,516	...
"	89-B	Deposit of the Road Development Fund	640	1,07,26,759	...
"	90	Deposits of Branch Line Companies	641	3,73,725	2,36,691
"	93	Departmental and Judicial Deposits	650	87,28,30,308	59,29,11,473
"	98-A	Gain or loss on revaluation, sale, etc., of assets of the Paper Currency Reserve	654		6,18,70,283
"	94	Exchange on Remittance Account	656	31,06,375	
"	94-A	Revenue Reserve Fund	658		
"		Gold Standard Reserve	...	90,58,22,524	90,58,13,106
"	App. A	Gold Standard Reserve - Reserve Equalisation Fund	...	59,02,788	58,47,233
"		Paper Currency Reserve	...	40,89,64,918	40,89,64,918
"		Advances	...	30,06,11,830	31,17,54,018
"	App. A	Discount Sinking Fund	...	29,27,000	1,77,59,207
"		Suspense	...	2,28,64,904	68,92,160
"		Miscellaneous	...	1,83,86,964	1,52,35,571
"		Military Reserve Fund	594	18,41,222	...
"	77-E	Advances and Repayments—			
Q. Loans and Advances by the Central Government	95	Advances to Provincial Loans Fund	660	7,00,99,071	12,05,25,000
T. Remittances	App. A	Other Loans and Advances	661	10,27,526	2,96,12,018
V. Balances of Provincial Governments	App. A	Receipts and Payments		1,93,06,74,596	1,98,57,87,008
W. Cash Balance	99	Balances of Provincial Governments.	670	16,19,82,765	3,70,75,696
		Opening and Closing Balances.			34,27,91,360
				7,95,50,12,939	7,63,77,39,575
PROVINCIAL GOVERNMENTS.					
N. Public Debt	82-A	Statement of Public Debt	620	...	1,89,700
P. Deposits and Advances	87	Famine Relief Fund	634	37,69,971	2,04,99,502
"	89	Transfer from Famine Relief Fund	638	1,17,43,259	8,37,527
"	App. A	Sinking Funds for Provincial Loans		42,10,731	2,08,095
"		Other Appropriations for reduction or avoidance of debt	...	66,66,413	...
"	89	Sinking Fund Investment Account	638	...	39,98,192
"	89A	Sinking Fund for Loans granted to Local Bodies, etc.	639	352	...
"		Depreciation Reserve Funds—Commercial Concerns		3,27,801	1,39,424
"	93	Depreciation Reserve Fund for Forest Tramway	651	56,522	...
"		Depreciation Reserve Funds—Government Presses		5,20,401	3,99,929
"	94-A	Revenue Reserve Fund	658	43,590	15,00,000
"	App. A	Suspense	...	4,26,760	1,94,421
"		Miscellaneous	...	1,78,209	3,68,714
R. Loans and Advances by Provincial Governments	96	Advances and Repayments	667	3,41,64,117	3,85,31,685
S. Advances from Provincial Loans Fund	86A	Ditto ditto	633	17,85,64,071	12,72,27,221
V. Balances of Provincial Governments	10&11	Opening and Closing Balances	58&55	17,30,91,176	13,60,15,430
				41,42,68,373	33,01,02,850
		TOTAL CENTRAL AND PROVINCIAL GOVERNMENTS		8,36,92,76,312	7,96,78,42,425

N. to W.—Debt, Deposits and Advances.

Section N.—Public Debt.

The Public Debt of India may be discussed under the following headings.—

- (a) The debt of the Central Government.
- (b) The debt of the several Provincial Governments.
- (c) The classification of the debt.

Public Debt of the Central Government.

2. The Public Debt of the Central Government is divided in the accounts into two classes, (a) Permanent and (b) Floating Debt. 'Permanent Debt' includes all debt which, at the time when it is raised, has a currency of more than twelve months. The term 'Floating Debt' is applied to borrowings of a purely temporary nature, such as treasury bills and ways and means advances from the Imperial Bank or the Gold Standard Reserve with a currency of not more than twelve months.

3. The Public Debt of the Central Government consists of rupee loans raised in India and sterling loans raised in England. At the end of 1929-30, the rupee loans bearing interest amounted in round figures to Rs. 4,70 crores and the sterling loans to £36½ million, or a total interest-bearing debt of Rs. 9,55 crores. The sterling debt is converted into rupees at the rate of 1s 6d. the rupee. The sterling debt is £18,500,000, £3,500,000 and £2,000,000 on account of Debentures of the East Indian Railway, the Great Indian Peninsula Railway and the P. & M. Railway Companies, the liability in respect of which was assumed by the Secretary of State on the termination of the contracts with the Companies on the 1st January 1925, the 1st July 1925 and the 31st December 1928, respectively, and also £51,858,611 on account of the balance of the capital liability involved in the purchase of Railways under redemption by Annuities, which was transferred to General Revenues on the separation of Railway finances from the general finances of the Government of India. There is, besides, a small balance of rupee debt not bearing interest, amounting to Rs. 30,52,025, which represents the unclaimed balance of old loans which have been notified for discharge and have ceased to bear interest from the due date of discharge. The amounts unclaimed are usually retained in the accounts of Government as debt for twenty years from the date of discharge of the loans; after this period the unclaimed balances are written off the debt account by credit to Revenue, payments of amounts subsequently claimed being also charged to Revenue. Similarly, the balance of £153 under 'Debt not bearing Interest' in England represents the balance of India 7 per cent Stock which remained unredeemed through the failure of the holders to return to the Bank of England the forms of application issued to enable them to secure payment.

4. Funds are also raised by the Secretary of State by the issue of Debentures through Railway Companies working State lines. The interest on these is guaranteed by the Secretary of State, but they are not in the nature of direct obligations incurred by him and are not therefore included in the Public Debt of the Government of India. The funds raised in this manner to end of the year 1929-30 are shown in Account No. 25-A.

Public Debt of Provincial Governments.

5. Under the borrowing powers conferred on them by Section 30 (1a) of the Government of India Act, 1919, the Local Governments are empowered to raise loans in the open market, a privilege which was, prior to the Reforms, reserved to the Government of India. The purposes for which and the conditions under which loans may be raised by Local Governments are laid down in the Local Government (Borrowing) Rules. Up to the end of 1929-30 three Local Governments only the Governments of Bombay, the United Provinces and the Punjab, raised loans in the open market in exercise of these powers.

6. Rule 3 of the Local Government (Borrowing) Rules confers on the Government of India such powers as are necessary to secure the co-ordination of public issues of the several Governments in India and to minimise the disadvantages of competition between the various borrowing authorities.

In cases where it is considered unpolitic for a local Government to raise a loan in the open market or where a local Government has not the advantage of a borrowing market of its own, the Central Government generally comes to the assistance of the local Government by the grant of advances from its own resources.

Up to 1924-25, the advances granted by the Central to the Provincial Governments were recorded in the accounts under the head "Section S—Loans between Central and Provincial Governments". The amounts advanced by the Government of India were debited to this head in the Central section of the account by corresponding credit to an identical head in the Provincial section. Similarly, repayments by Provincial Governments were credited as receipts in the Central section by corresponding debits to that head in the Provincial section of the accounts. Thus for every entry in the Central section there was a corresponding entry in the Provincial section of the account. The liabilities of each Government in respect of advances from the Government of India were shown in Account No. 82A, and on the assumption that the advances came out of the general borrowings of the Central Government the outstanding liabilities at the end of each year were deducted from Account No. 82 from the total debt of the Government of India and were shown at the net debt of the Central Government.

On the establishment of the Provincial Loans Fund with effect from the 1st April 1925 (see page 629), all transactions between the Central and Provincial Governments are passed through the accounts of that Fund. The outstanding liabilities of Provincial Governments to the Government of India on 31st March 1925 were also transferred to the Fund on the 1st April 1925.

The institution of the Provincial Loans Fund necessitated certain important changes in the accounting arrangements, which are described below :—

- (1) As explained above, the outstanding liabilities of the provinces to the Government of India were previously deducted from the total debt of the Central Government in Account No. 82, and the net debt of the Central Government was then distributed between "Debt utilised for Commercial Departments" and "Ordinary debt" in Account No. 82B. One of the objects underlying the constitution of the Provincial Loans Fund is to secure that the debt of the Provinces should be clearly distinguishable from the debt of the Central Government, instead of being included with it, as formerly, in a single set of accounts. It has therefore been decided to omit the *deduct* entry in Account No. 82, and to treat the advances by the Government of India to the Provincial Loans Fund as a separate division of the Public Debt of the Central Government in Account No. 82B.
- (2) Up to 1924-25, Account No. 82A included loans raised by Provincial Governments in the open market as well as advances from the Government of India. This method of exhibition was adopted in order to bring together in one account the total indebtedness of the Provinces. As, however, the liabilities to the Provincial Loans Fund cannot be strictly regarded as Public Debt of the Provincial Governments, the form of Account No. 82-A has been so revised as to confine it to loans raised by the Local Governments in the open market, the transactions of the Provinces with the Provincial Loans Fund being shown in the same detail as hitherto in Part III of Account No. 86-A. The total indebtedness of the Provincial Governments is shown in Account No. 82-B, in which loans raised in the open market and advances from the Provincial Loans Fund are brought together.

W. to W.—Debt, Deposits and Advances.

Classification of Public Debt.

7. The bulk of the debt of India has been raised for the construction of Railways and Irrigation Works, the yield of which normally exceeds the interest payable on the corresponding portion of the debt. Accordingly, the debt of India was, prior to 1921-22, classified in the Finance and Revenue Accounts as (1) Railway Debt, (2) Irrigation Debt, and (3) Other Debt, to which two other divisions were added in recent years, (4) New Capital at Delhi and (5) Bombay Development Loan. Of the above, items (4) and (5), except that section of the Bombay Development Scheme for which separate Revenue Accounts have been opened, cannot strictly be regarded as separate divisions of the Public Debt, as no interest has hitherto been charged to the accounts of these projects in respect of the capital expended thereon. On the other hand, new divisions have come into existence owing to the application of borrowed funds to capital expenditure in the Posts and Telegraphs and other Commercial Departments of the Central Government, and to capital works undertaken by Provincial Governments as a result of the borrowing powers conferred on them under the Reforms Scheme. The Statement regarding classification of debt has therefore been recast so as to show in respect of each Government:—

- (1) The total debt.
- (2) The expenditure debited to the capital accounts of Commercial Departments (including investments in Government Commercial Undertakings).

(3) The excess of (1) over (2), known as "Ordinary Debt".

The calculation of the figures of capital debited to Commercial Departments is shown in account No 82-B., that relating to Railways, which is rather complicated, being detailed in foot-note (a) to the account.

The amounts entered as capital debited to Commercial Departments include all actual outlay in those departments provided from Government sources, whether it has been financed from loans raised by Government or otherwise. The following are the sources, apart from loans, from which such capital outlay is financed.—

- (1) Ordinary Revenue.
- (2) Surplus cash balances
- (3) Savings Bank deposits
- (4) Net receipts under other deposits and advances.

8. It follows from the foregoing explanation that the funds devoted to capital expenditure in any year ordinarily exceed the money raised for the purpose, and that the actual method explained above of calculating the amount of debt utilised for Commercial Departments results in a gradual increase of this amount and an equivalent decrease in the unproductive debt corresponding roughly to the extent to which funds raised otherwise than by borrowing are devoted to capital outlay on commercial undertakings. The operation is reversed in years in which, owing to unfavourable financial conditions, funds obtained by loans are used in the ordinary disbursements of Government.

No. 82.—ACCOUNT of the GOVERNMENT OF INDIA, showing the ADDITIONS to, and DISCHARGE OF, DEBT, during the Year ended 31st March 1930, and the amount of DEBT at the commencement and close of the Year.

Summary.		1st April 1929.		31st March 1930.	
		Rs.	Rs.	Rs.	Rs.
Debt bearing interest:					
In India		4,83,35,70,273		4,70,03,68,035	
In England		4,71,17,47,501	9,01,53,17,774	4,54,81,64,863	
Debt not bearing interest:					
In India		52,70,75,041	52,70,716	30,52,025,204	
In England					30,54,000
			9,05,05,04,490		9,55,17,84,364

IN INDIA.		Amount 1st April 1929.	Additions to Debt.	Transferred from other Loans.	Total.	Debt Discharged.	Transferred to other Loans.	Amount 31st March 1930.
LOANS BEARING INTEREST.								
Permanent Debt.								
6 per cent. Bonds, 1932		19,49,00,000	...	...	19,49,00,000	1,36,60,200	...	18,12,39,800
6 " " 1931		11,80,71,500	...	...	11,80,71,500	3,94,02,000	...	7,86,12,500
6 " " 1930		29,28,28,200	...	...	29,28,28,200	13,31,06,200	...	15,97,22,000
5 " " 1925		4,72,63,800	4,10,19,100	...	1,78,14,900	...	...	12,89,14,900
5 " " 1923		21,45,38,200	...	...	21,45,38,200	...	...	21,45,38,200
5 " " 1922-47		22,19,10,775	...	...	22,19,10,775	5,37,000	...	22,11,73,775
5 " " 1915-55		50,27,72,700	...	...	50,27,72,700	28,00,000	...	58,99,72,700
5 " " 1939-44		...	20,11,25,000	...	20,11,25,000	...	...	20,11,25,000
5 " " 1934		25,98,05,000	...	...	25,98,05,000	...	...	25,98,05,000
5 " " 1935-60		1,00,00,000	...	...	1,00,00,000	...	...	1,00,00,000
5 " " 1934-37		9,05,69,700	...	...	9,05,69,700	...	...	9,05,69,700
5 " " 1930-70		19,33,79,100	...	...	19,33,79,100	...	...	19,33,79,100
5 " " 1930-70		28,46,70,600	...	...	28,46,70,600	...	...	28,46,70,600
5 " " 1930-70		1,30,00,000	...	...	1,30,00,000	...	...	1,30,00,000
5 " " 1930-70		47,00,000	...	...	47,00,000	...	...	47,00,000
5 " " 1930-70		9,60,01,200	...	...	9,60,01,200	...	...	9,60,01,200
5 " " 1930-70		21,29,84,300	...	...	21,29,84,300	...	...	21,29,84,300
5 " " 1930-70		(4) 24,26,83,618	...	...	24,26,83,618	(a) 1,328	...	23,97,17,610
5 " " 1930-70		30,77,60,550	...	...	30,77,60,550	...	...	30,77,60,550
5 " " 1930-70		2,94,79,800	...	...	2,94,79,800	...	...	2,94,79,800
5 " " 1930-70		24,71,08,000	...	...	24,71,08,000	...	...	24,71,08,000
5 " " 1930-70		5,50,35,500	...	...	5,50,35,500	...	...	5,50,35,500
5 " " 1930-70		8,90,20,00,273	37,24,72,100	1,24,84,200	4,28,71,96,573	22,64,96,738	1,37,08,900	4,06,06,99,835
TOTAL PERMANENT DEBT OF INDIA								

No. 82.—ACCOUNT of PUBLIC DEBT of the GOVERNMENT of INDIA showing the ADDITIONS to, and DISCHARGES OF, DEBT, during the Year ended 31st March 1930, and the amount of DEBT at the commencement and close of the Year—*concl'd.*

	Amount 1st April 1929.	Additions to Debt.		Transferred from other Loans		Total		Debt Discharged		Transferred to other Loans		Amount 31st March 1930	
	£	£	Rs.	£	Rs.	£	Rs.	£	Rs.	£	Rs.	£	Rs.
Total India, brought forward	4,33,88,40,948	1,70,46,47,100	1,26,94,200	6,05,61,22,248	1,33,97,36,388	1,27,06,94,0	4,70,36,17,970						
IN ENGLAND.													
LOANS BEARING INTEREST.													
Permanent Debt.													
India 4½ per cent. Stock	30,564,009	...	...	20,564,009	...	20,564,009	...	200,885	...	...	...	20,564,009	...
India 4½ " (1950-55)	89,852,418	...	...	89,852,418	...	89,852,418	...	75,740	...	...	...	89,852,418	...
Do. " (1958-68)	17,500,000	...	...	17,500,000	...	17,500,000	...	...	...	...	...	17,500,000	...
India 8½ " "	88,667,884	...	...	88,667,884	...	88,667,884	...	...	...	...	...	88,667,884	...
India 8 " "	77,024,185	...	...	77,024,185	...	77,024,185	...	...	...	...	...	77,024,185	...
India 2½ " "	11,589,986	...	...	11,589,986	...	11,589,986	...	...	...	...	...	11,589,986	...
India 6 " Bonds (1932-53)	...	6,000,000	...	6,000,000	...	6,000,000	...	...	...	...	...	6,000,000	...
East Indian Railway 4½ per cent. Irredeemable Debenture Stock	1,495,660	...	...	1,495,660	...	1,495,660	...	...	...	...	...	1,495,660	...
East Indian Railway 3 per cent. New Debenture Stock	8,000,000	...	...	8,000,000	...	8,000,000	...	...	...	...	...	8,000,000	...
Do. 8½ per cent. Debenture Stock	7,000,000	...	...	7,000,000	...	7,000,000	...	...	...	...	...	7,000,000	...
Do. 4½ per cent. Debenture Stock, 1935-55	3,500,000	...	...	3,500,000	...	3,500,000	...	...	...	...	...	3,500,000	...
Eastern Bengal Railway 4 per cent. Debenture Stock	843,668	...	...	843,668	...	843,668	...	...	...	...	...	843,668	...
South Indian Railway 4½ per cent. Debenture Stock	425,000	...	...	425,000	...	425,000	...	...	...	...	...	425,000	...
Great Indian Peninsula Railway 4 per cent. Irredeemable Debenture Stock	2,701,440	...	...	2,701,440	...	2,701,440	...	...	...	...	...	2,701,440	...
Do. 8½ per cent. Debenture Stock	3,500,000	...	...	3,500,000	...	3,500,000	...	...	...	...	...	3,500,000	...
Burma Railway 3 per cent. Debenture Stock	1,250,000	...	...	1,250,000	...	1,250,000	...	...	...	...	...	1,250,000	...
Liability for British Government 5 per cent. War Loan (1929-47) taken over by India	16,721,003	...	...	16,721,003	...	16,721,003	...	...	...	...	...	16,721,003	...
Railway Annuities. (d)													
East Indian Railway Annuity terminating in 1953	17,193,715	...	...	17,193,715	...	17,193,715	...	410,418	...	...	...	16,783,297	...
Eastern Bengal Railway Annuity terminating in 1967	2,024,351	...	...	2,024,351	...	2,024,351	...	89,287	...	...	...	1,935,064	...
Southern Railway and Delhi Railway Annuity terminating in 1953	6,593,331	...	...	6,593,331	...	6,593,331	...	1,20,904	...	...	...	6,472,427	...
Great Indian Peninsula Railway Annuity terminating in 1948	18,972,020	...	...	18,972,020	...	18,972,020	...	782,999	...	...	...	18,289,021	...
Madras Railway Annuity terminating in 1956	8,567,374	...	...	8,567,374	...	8,567,374	...	159,102	...	...	...	8,408,272	...
	385,381,062	6,000,000	...	385,381,062	...	385,381,062	...	1,768,735	...	...	...	387,152,327	...

Amounts in Rupees and Annas

No. 82-A—ACCOUNT of PUBLIC DEBT of the SEVERAL PROVINCIAL GOVERNMENTS, showing the ADDITIONS to, and DISCHARGES of, Debt during the year ended 31st March 1930, and the amounts of Debt at the commencement and close of the year.

	Amount 1st April 1929	Additions to Debt.	Total	Debt discharged.	Amount 31st March 1930.
	R	Rs	R	R	R
Loans raised in open market.					
PERMANENT DEBT.					
<i>Government of Bombay.</i>					
6½ per cent. Bombay Development Loan	9,38,93,300		9,38,93,300	..	9,38,93,300
<i>Government of United Provinces.</i>					
6 per cent United Provinces Development Loan	4,10,37,900	..	4,10,37,900	60,200	4,18,77,700
<i>Government of Punjab.</i>					
6½ per cent L. Punjab Bonds, 1928	1,89,35,800		1,89,35,800	..	1,89,35,800
5½ per cent. Punjab Bonds, 1927	88,09,100	...	88,09,100	..	88,09,100
TOTAL	2,77,44,900	..	2,77,44,900	1,29,500	2,76,15,400
TOTAL LOANS RAISED IN OPEN MARKET	16,35,76,100	...	16,35,76,100	1,89,700	16,33,86,400

No. S2B. — STATEMENT showing the UTILISATION of the PUBLIC DEBT and ADVANCES from the PROVINCIAL LOANS FUND by the SEVERAL GOVERNMENTS in INDIA for the year ended 31st March 1930.

	Reference to Accounts.	PROVINCIAL GOVERNMENTS.										GRAND TOTAL.	
		Central Government.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Shan States Federation.	
Balance of Debt raised in open Market up to 31st March 1930	82 & 82 A	R 9,55,17,84,864	R ...	R 9,88,93,300	R ...	R 4,18,77,700	R 2,76,15,400	R ...	R ...	R ...	R ...	R ...	R 9,71,51,70,764
Deduct—Balances of Advances by Central Government to Provincial Loans Fund	96	1,43,59,01,940	...	...	...	...	...	...	...	...	...	...	1,43,59,01,940
Add—Balances of Advances to Provincial Governments from Provincial Loans Fund	86 A	(c) 8,12,66,82,424	15,40,16,746	56,90,98,742	2,68,85,447	26,41,29,476	26,71,83,813	6,14,971	6,14,65,299	2,01,070	...	...	1,43,60,13,035
Total Debt and Advances		(a) 7,30,78,52,419	15,40,16,716	61,69,87,042	2,68,35,947	30,60,07,176	29,69,02,918	6,14,971	6,14,65,594	2,00,000	...	...	9,71,89,83,859
Deduct—CAPITAL DEBITED TO COMMERCIAL DEPARTMENTS—													
Railways	25	19,78,72,419	...	...	...	1,89,189	...	...	...	19,22,074	...	...	7,30,93,13,632
Posts and Telegraphs	40A & 41B	15,78,72,419	...	...	...	23,68,65,442	32,08,26,619	6,14,971	6,14,65,299	...	...	...	1,35,78,72,419
Irrigation	33	8,68,20,681	15,78,59,067	38,09,59,728	4,67,06,973	23,68,65,442	32,08,26,619	6,14,971	6,14,65,299	...	...	...	1,35,78,72,419
Salt	16 C	87,66,318	...	...	...	11,76,432	20,01,311	47,55,000	39,1	12,01,906	1,90,368	72,911	1,11,81,632
Forest	21 B	12,08,016	...	...	...	...	...	...	...	...	...	...	1,00,13,821
Village-works and Light-ships	51 D	1,96,88,736	...	...	...	...	...	...	...	...	...	...	1,71,59,342
Hydro-Electric scheme	51 G	12,821	...	...	...	...	...	...	...	...	...	...	1,71,59,342
Bombay Development Scheme. In- dustrial Housing Scheme, etc.	67 G	...	...	...	...	...	...	...	...	...	...	...	1,71,59,342
Other Government Commercial Undertakings (f)	68	(c) 48,98,038	30,81,160	4,72,66,800	...	...	16,37,652	36,46,202	...	...	...	...	4,72,66,800
Total Capital Debited to Commercial Departments		7,53,49,01,456	16,58,99,146	33,41,92,493	4,65,56,340	23,41,88,070	34,08,57,375	16,24,307	6,50,01,876	25,22,950	1,99,366	72,944	9,84,77,98,621
Balance—		...	...	...	...	7,18,24,106	...	12,31,664	41,86,277	...	...	72,911	13,63,56,087
(i) Excess of total Debt over Capital debited to Commercial Departments (Ordinary Debt)		89,10,80,956	...	32,28,04,649	...	...	...	...	...	...	...	...	1,43,60,13,035
(ii) Excess of Capital debited to Commercial Departments over total Debt, d		...	1,01,76,449	...	1,97,20,384	...	4,53,85,932	4,65,42,768	...	23,22,980	1,99,366	...	1,43,60,13,035

(a) This amount is made up as follows—

(b) Capital raised on construction of State Railways (Column 11 of Account No. 25)

(c) Capital raised on construction of State Railways (Column 11 of Account No. 25)

(d) Capital raised on construction of State Railways (Column 11 of Account No. 25)

(e) Capital raised on construction of State Railways (Column 11 of Account No. 25)

(f) Capital raised on construction of State Railways (Column 11 of Account No. 25)

(g) Capital raised on construction of State Railways (Column 11 of Account No. 25)

(h) Capital raised on construction of State Railways (Column 11 of Account No. 25)

(i) Capital raised on construction of State Railways (Column 11 of Account No. 25)

(j) Capital raised on construction of State Railways (Column 11 of Account No. 25)

(k) Capital raised on construction of State Railways (Column 11 of Account No. 25)

(l) Capital raised on construction of State Railways (Column 11 of Account No. 25)

(m) Capital raised on construction of State Railways (Column 11 of Account No. 25)

(b) The following Capital Expenditure has been met from these balances.

(c) Few Capital at Delhi.

(d) Capital at Delhi.

(e) Capital at Delhi.

(f) Capital at Delhi.

(g) Capital at Delhi.

(h) Capital at Delhi.

(i) Capital at Delhi.

(j) Capital at Delhi.

Section O.—Unfunded Debt.

The term 'Unfunded Debt' in the Government accounts is applied to a number of interest-bearing obligations relating to funds deposited with Government for various purposes. These are:—

Special Loans.—The bulk of the obligations recorded under this head relates to endowments made by the late King of Oudh for the payment of pensions and stipends to his dependants. The British Government has guaranteed these payments and allows interest at rates which were fixed when the endowments were created. The remaining items consist generally of endowments for specific purposes of a religious or charitable character, such as the maintenance of choultries for travellers, asylums for the poor, etc., which were accepted by Government from private persons at various times.

Treasury Notes.—The main item under this head relates to certain endowments for temples, the liability for which was taken over by the British Government when they acquired the territory of the Bhonsla Rajas of Nagpur. About 1865 the Government decided to issue treasury notes in respect of the capital of the endowments and to pay the annual grants in the form of interest on these.

Service Funds.—These represent certain funds intended for the benefit of Government servants who are not under the control of Government, which are allowed to deposit their funds with Government on favourable terms as to interest. The funds of this character are in existence are the Uncovenanted Service Family Pension Funds in Bengal and Bombay, the Madras Military Assistant Surgeons' Fund and the Bengal and Madras Service Family Pension Fund. The Indian Military Widows' and Orphans' Fund and the Superior Services (India) Family Pension Fund, though under Government control, are classed under this group for the sake of convenience.

Saving Banks Deposits and Special Accounts.—The items included under this head may be classed as follows:—

- (i) Post Office savings banks, *i.e.*, savings banks established at Post Offices throughout the country with a view to encouraging thrift among the ordinary public. Deposits are received into them subject to certain limitations and bear interest at a fixed rate, at present 3 per cent.
- (ii) Post Office Cash Certificates, *i.e.*, certificates issued for money paid into the Post Office, the money being returnable at the end of five years with bonus working at the rates in force during 1929-30, to an average yield of about 5½ per cent. per annum at compound interest. The principal is also repaid on demand at any time within the five years, but without a bonus during the first year and at a bonus based on a reduced rate of yield from the second year till the maturity of the certificates.
- (iii) State provident funds, *i.e.*, funds established for the benefit of Government servants including those of State and Companies' Railways. Deposits are compulsory for certain classes of servants and optional for others. Interest on deposits is allowed at favourable rates, and, in the case of railways, the deposits by the employees are supplemented by contributions from Railway funds. The accumulated deposits are paid to the depositors on the termination of their service with Government and temporary withdrawals are permitted in the interval in certain circumstances.
- (iv) Funds of certain provident associations (mostly under private management) which Government has consented to receive at savings banks rates of interest. Among these funds may be mentioned the General Family Pension Fund, the Hindu Family Annuity Fund, the Bengal Christian Family Pension

Fund and the Postal Insurance and Life Annuity Fund. The last of these is a Life Insurance Fund under Government management for the benefit of its servants, in which assurances are permitted up to a maximum of Rs. 10,000 for each life assured.

- (v) Other items —In connection with the purchase of the Southern Punjab Railway Company and the postponement of a part of the liability at 3 per cent. interest in accordance with the terms of the contract, the whole purchase price (£5,256,631-8-0) has been, for Railway purposes, treated as having been paid during 1929-30, the year in which the Railway became the property of the Government of India, the postponement of instalments being regarded as a matter concerning the General Revenues of India rather than the Railway Department. The deferred instalments have, under this arrangement, been brought to account under this head in the accounts of the Secretary of State for 1929-30; see Account No 86.

No. 83.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the year ended 31st March 1930.

	Balance, 1st April 1929	Additions to Special Loans	TOTAL	Special Loans Discharged	Balance, 31st March 1930
INDIA GENERAL.					
	R	R	R	R	R
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	48,000	...	48,000	.	48,000
Appropriation for the maintenance of Madho Rao (4 per cent.)	6,68,000	.	6,68,000	.	6,68,000
8 per cent. Perpetual Loan (Madras)	1,54,000	.	1,54,000	..	1,54,000
6 per cent. Perpetual Loan (Madras)	80,500	.	80,500	.	80,500
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	41,769	.	41,769	.	41,769
Deposits of the Monegar Choultry (4 per cent.)	66,879	.	66,879	.	66,879
Endowment in favour of the Lawrence Military at Mount Abu (5 per cent.)	10,000	.	10,000	.	10,000
Annuity Fund of Futteh Ullah Khan (6 per cent.)	40,000	.	40,000	..	40,000
TOTAL	11,09,148	..	11,09,148	..	11,09,148
BOMBAY.					
Endowments for Charitable and Educational Institutions (6 and 5 per cent.)	9,11,548	...	9,11,548	...	9,11,548
UNITED PROVINCES.					
Endowments by the late King of Oudh, 1st Loan (6 per cent.)	(a) 27,03,682	...	27,03,682	21,912	26,81,770
Endowments by the late King of Oudh, 3rd Loan (5 per cent.)	99,20,749	...	99,20,749	16,789	99,04,010
Endowments by the late King of Oudh, 6th Loan (4 per cent.)	14,13,584	.	14,13,584	949	14,12,635
Endowments by the late King of Oudh, Charity Fund (4 per cent.)	3,00,000	...	3,00,000	...	3,00,000
TOTAL	1,43,38,015	...	1,43,38,015	39,600	1,42,98,415
PUNJAB.					
Endowment in favour of the Lawrence Asylum at Murree (5 per cent.)	10,000	..	10,000	...	10,000
GRAND TOTAL	1,63,68,711	...	1,63,68,711	39,600	1,63,29,111

No. 84.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1930.

	Balance, 1st April 1929	Issues in 1929-30.	TOTAL.	Payments in 1929-30.	Balance, 31st March 1930.
INDIA GENERAL.					
	R	R	R	R	R
Treasury Notes at 3½ per cent. on account of Soldiers' Savings Bank Deposits	2,500	...	2,500	...	2,500
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.)	3,73,800	...	3,73,800	..	3,73,800
Non-transferable Treasury Notes at 4 per cent	71,619	...	71,619	...	71,619
TOTAL	4,47,919	...	4,47,919	..	4,47,919

(a) Differs from last year's closing balance by reason of correction since made.

No. 85.—ACCOUNT of SUMS received from SERVICE FUNDS bearing INTEREST, and REPAYMENTS, and the BALANCES due to such FUNDS, for the Year ended 31st March 1930.

	Balance, 1st April 1929	Receipts in 1929-30.	TOTAL.	Repayments in 1929-30.	Balance, 31st March 1930.
INDIA GENERAL. DEPARTMENTAL.	R	R	R	R	R
Indian Military Widows' and Orphans' Fund (<i>Rupee Branch</i>)	(a) 11,887	1,494	12,881	...	12,881
MADRAS	(a)				
Military Assistant Surgeons' Fund	3,91,554	19,232	4,10,786	13,122	3,97,664
BOMBAY.					
Uncovenanted Service Family Pension Fund	35,15,158	2,54,900	37,70,058	3,18,153	34,51,905
BENGAL					
Bengal and Madras Service Family Pension Fund	18,84,351	97,074	14,31,425	34,433	14,46,992
Bengal Uncovenanted Service Family Pension Fund	91,20,790	5,78,931	96,99,721	10,53,504	86,46,217
TOTAL	1,05,05,141	8,76,005	1,11,81,146	10,87,937	1,00,93,209
	2,240	1,631	1,53,74,871	14,19,212	1,39,56,659
INDIA GENERAL. DEPARTMENTAL.	£	£	£	£	£
Indian Military Widows' and Orphans' Fund (<i>Sterling Branch</i>)	282,765	52,181	234,896	2,868	282,028
Superior Service (India) Family Pension Fund	199,374	98,864	297,788	1,373	296,365
TOTAL ENGLAND	432,139	150,495	582,634	4,241	578,398

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS, including POST OFFICE CASH CERTIFICATES, STATE PROVIDENT FUNDS and SPECIAL ACCOUNTS, for the Year ended 31st March 1930.

	Balance, 1st April 1929.	Receipts in 1929-30.	Transfers.	TOTAL	Repayments in 1929-30.	Transfers.	Balance 31st March 1930.
	R	R	R	R	R	R	R
Post Office Cash Certificates.							
Departmental—India General	32,80,26,085	7,16,00,711	...	39,46,26,796	4,45,76,963	...	35,00,49,833
Post Office Savings Bank Deposits.	(a)						
Departmental—India General	34,49,18,654	27,27,59,588	...	61,76,78,242	24,64,03,194	...	37,12,75,048
Provident Funds. STATE RAILWAY PROVIDENT INSTITUTIONS. CIVIL.							
India General	1,15,928	33,187	...	1,48,515	2	...	1,48,513
DEPARTMENTAL.	(a)						
India General	22,26,51,408	3,43,86,824	...	25,70,38,232	1,74,74,767	...	23,95,63,465
Bombay	24,074	3,057	...	27,131	...	...	27,131
*TOTAL	22,26,75,482	3,43,89,881	...	25,70,65,343	1,74,74,767	...	23,95,90,586
TOTAL STATE RAILWAY PROVIDENT INSTITUTIONS	22,27,90,810	3,44,23,068	...	25,72,13,878	1,74,74,769	...	23,97,39,109
COMPANIES' RAILWAY PROVIDENT FUNDS.							
Departmental—India General	13,50,38,313	2,20,62,787	...	15,71,01,060	1,09,28,418	...	14,61,72,642
Carried over	3,78,29,113	5,64,85,805	...	41,43,14,928	2,85,08,187	...	38,59,11,741
	56,79,44,739	31,43,30,299	...	1,01,23,03,038	29,09,80,157	...	72,13,22,881

(a) Differs from last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances.

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS, STATE PROVIDENT FUNDS, and SPECIAL ACCOUNTS, for the Year ended 31st March 1930
—contd.

	Balance, 1st April 1929.	Receipts in 1929-30.	Transfers.	TOTAL	Repayments in 1929-30.	Transfers.	Balance, 31st March 1930.
	R	R	R	R	R	R	
Brought forward	66,79,44,739	34,43,80,299	...	1,01,23,05,038	29,09,80,157	...	72,13,24,881
	35,78,29,123	5,64,85,805	...	41,43,14,928	2,84,03,187	...	38,59,11,741
CIVIL ENGINEERS' PROVIDENT FUND.							
Civil.							
Madras	21,552	2,673	...	24,225	...	...	24,225
Bombay	78,125	8,100	..	86,225	2,000	..	84,225
Punjab	1,78,732	14,852	...	1,93,584	34,588	...	1,58,996
Burma	1,17,400	14,852	...	1,32,252	...	...	1,31,661
Bihar and Orissa	7,155	...	...	97,106	...	...	51,480
Central Provinces and Berar	(a) 31,254	3,721	...	34,975	...	...	34,975
TOTAL	5,17,054	50,403	...	5,67,457	82,514	...	4,84,943
DEPARTMENTAL.							
India General	1,38,875	15,775	...	1,54,650	2,600	...	1,51,960
TOTAL CIVIL ENGINEERS' PROVIDENT FUND	6,55,929	66,178	...	7,22,107	85,204	...	6,36,903
FOREST OFFICERS' PROVIDENT FUND.							
India General	(a) 1,09,094	11,145	...	1,20,239	...	...	1,20,239
Madras	(a) 66,850	8,702	..	75,552	12,613	..	62,939
United Provinces	39,069	2,860	...	42,029	...	...	42,029
Burma	50,942	5,341	...	56,283	12,250	...	44,024
Bihar and Orissa	21,825	...	...	21,825	21,825	...	...
TOTAL FOREST OFFICERS' PROVIDENT FUND	2,87,780	28,148	...	3,15,928	46,697	...	2,69,231
POLICE OFFICERS' PROVIDENT FUND.							
Madras	53,157	5,268	...	58,425	..	...	58,425
United Provinces	(a) 33,652	3,790	...	37,442	...	...	37,442
Burma	50,339	2,888	...	53,227	11,871	18,146	23,210
Bihar and Orissa	23,334	2,056	...	25,390	..	...	25,390
Central Provinces	(a) 21,269	2,385	...	23,654	...	...	23,654
TOTAL POLICE OFFICERS' PROVIDENT FUND	1,81,751	16,337	..	1,98,088	11,871	18,146	1,68,071
Carried over	35,89,54,533	5,65,96,468	...	41,55,51,051	2,85,46,959	18,146	38,69,85,946
	66,79,44,739	34,43,80,299	...	1,01,23,05,038	29,09,80,157	...	72,13,24,881

(a) Differs from the last year's closing balance by reason of correction since made

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS, STATE PROVIDENT FUNDS and SPECIAL ACCOUNTS, for the Year ended 31st March 1930—*contd.*

	Balance, 1st April 1929	Receipts in 1929-30	Transfers	Total	Repayments in 1929-30.	Transfers	Balance, 31st March, 1930.
	R	R	R	R	R	R	R
Brought forward	66,79,14,739	34,43,60,299		1,01,23,05,038	29,09,80,157	..	72,13,24,381
GENERAL PROVIDENT FUND CIVIL.	35,89,54,583	5,65,46,408	..	41,55,51,051	2,85,46,959	18,146	38,69,85,940
India General	(a) 1,20,33,732	25,26,033	99	1,57,59,864	18,32,200		1,39,27,664
Baluchistan	(a) 4,04,672	40,800		4,45,472	87,544	..	4,07,928
North-West Frontier Province	10,14,587	1,98,172		12,12,759	97,590	..	11,14,769
Madras	1,71,78,655	38,65,604		2,10,42,269	20,80,923	..	1,80,61,346
Bombay	2,20,59,808	43,83,289		2,75,42,597	23,08,451	..	2,52,44,241
Bengal	2,12,74,802	43,89,900		2,56,14,762	21,49,194	..	2,34,65,568
United Provinces	(a) 1,54,83,794	32,27,556		1,87,11,350	18,20,788	..	1,68,90,562
Punjab	(b) 1,13,06,157	22,11,770		1,35,17,927	12,09,392	..	1,23,08,535
Burma	91,17,328	17,35,752	18,146	1,08,71,326	10,81,151	..	97,90,075
Bihar and Orissa	94,38,146	18,01,452	2,057	1,12,42,055	7,78,278	..	1,04,63,777
Central Provinces	(a) 1,03,44,075	16,28,457		1,19,72,532	7,05,658	..	89,54,882
Assam	(a) 47,27,292	8,82,457		56,09,749	3,89,720	..	52,27,197
Coorg	8,27,292	1,68,157		9,95,449	74,790	..	8,97,227
TOTAL	1,01,23,05,038	2,77,85,558	20,802	1,04,00,90,398	2,85,46,959	..	1,01,15,43,439
DEPARTMENTAL.							
India General	(a) 2,58,43,228	57,40,411	...	3,15,83,639	32,97,230	...	2,82,86,409
TOTAL GENERAL PROVIDENT FUND.	15,98,09,091	3,85,26,969	20,802	19,33,55,862	1,78,63,212	...	17,54,92,150
FINANCIAL DEPARTMENT PROVIDENT FUND.							
India General	31,878	8,811	...	34,689	...	...	34,689
OPIMUM DEPARTMENT PROVIDENT FUND.							
United Provinces	16,396	1,584	...	17,980	...	...	17,980
CIVIL VETERINARY DEPARTMENT PROVIDENT FUND.							
India General	(a) 60,823	4,027	...	64,853	28,661	...	35,692
INDIAN CIVIL SERVICE PROVIDENT FUND (RUPEE BRANCH).							
India General	(a) 11,92,154	3,58,628	...	14,60,780	1,12,043	...	13,38,737
Baluchistan	21,855	5,305	...	27,160	4,561	...	22,599
North-West Frontier Province	1,63,888	66,673	...	2,30,561	740	...	2,27,819
Madras	13,70,540	3,80,130	...	17,06,670	2,57,553	...	14,49,117
Bombay	15,32,724	2,48,199	...	17,00,923	2,52,426	...	15,28,498
Bengal	13,25,812	9,12,687	...	16,51,199	2,01,185	...	14,49,014
United Provinces	15,71,395	3,03,119	...	18,74,514	1,84,630	...	16,89,884
Punjab	(c) 8,96,467	2,15,164	...	11,11,631	1,06,992	...	10,04,639
Burma	11,82,044	2,49,311	...	14,31,355	1,18,217	...	13,13,138
Bihar and Orissa	10,33,504	2,05,650	...	12,39,054	1,42,304	...	10,96,750
Central Provinces and Berar	7,60,692	1,70,182	...	9,36,814	17,193	...	9,19,621
Assam	(a) 4,36,150	88,197	...	5,24,347	8,422	...	5,15,925
Coorg	10,799	1,681	...	12,480	...	...	12,480
Total	1,15,08,982	24,66,024	...	1,39,74,986	14,10,275	...	1,25,64,711
DEPARTMENTAL.							
India General	(a) 88,799	28,674	...	1,17,473	...	...	1,17,473
TOTAL INDIAN CIVIL SERVICE PROVIDENT FUND	1,15,97,761	24,94,698	...	1,40,92,459	14,10,275	...	1,26,82,184
Carried over	53,04,69,585	9,26,26,007	20,802	62,31,15,844	4,78,49,107	18,146	57,52,48,591
	66,79,44,739	34,43,60,299	...	1,01,23,05,038	29,09,80,157	...	72,13,24,381

(a) Differs from last year's closing balance by reason of correction since made.

(b) Difference as compared with last year's closing balance is due to transfer of Rs. 10,14,587 to the North-West Frontier Province.

(c) Difference as compared with last year's closing balance is due to transfer of Rs. 1,08,989 to the North-West Frontier Province.

N. to W.—Debt, Deposits and Advances.

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, STATE PROVIDENT FUNDS and SPECIAL ACCOUNTS, for the year ended 31st March 1930—*conold.*

	Balance, 1st April 1930	Receipts in 1930-31	Transfers.	TOTAL.	Repayments in 1930-31.	Transfers.	Balance, 31st March 1931.
	R	R	R	R	R	R	R
Brought forward	66,79,44,739	14,43,60,299	..	1,01,23,05,038	29,09,80,157	...	72,18,24,881
OTHER MISCELLANEOUS PROVIDENT FUNDS.	53,04,69,535	9,26,20,007	20,302	62,31,18,844	4,78,49,107	18,146	57,52,48,591
India General	(a) 9,49,996	2,31,543	...	11,81,539	38,376	99	11,42,864
Madras	7,99,068	1,62,516	..	9,61,584	87,438	..	8,74,142
Bombay	(a) 5,33,772	1,62,158	..	6,95,930	58,543	..	6,27,387
Bengal	6,26,36	1,60,065	..	7,82,401	86,864	..	7,06,537
United Provinces	(a) 2,28,692	48,708	..	2,73,598	..	..	2,73,598
Punjab	(a) 5,91,371	1,82,070	..	7,73,441	24,451	..	7,48,990
Burma	4,72,709	1,24,228	..	5,96,937	70,094	..	5,26,903
Bihar and Orissa	1,21,921	87,312	..	1,59,233	2,568	2,057	1,64,608
Central Provinces	(a) 28,466	3,802	..	32,268	..	..	32,268
Assam	4,565	10,062	..	14,627	786	..	13,841
TOTAL CIVIL	48,47,156	11,26,262	..	54,73,418	3,68,120	2,156	51,03,142
DEPARTMENTAL.							
India General	(a) 16,63	5,06	..	1,55,156	..	..	20,14,315
TOTAL OTHER MISCELLANEOUS PROVIDENT FUNDS	60,10,261	16,82,628	..	76,42,889	4,78,49,107	2,156	71,17,457
TOTAL PROVIDENT FUNDS	53,64,79,796	9,42,58,635	20,302	63,07,58,733	4,83,72,383	20,302	58,23,66,048
Other Items							
CEMETERY ENDOWMENT FUND.							
India General	(a) 24,229	449	...	24,678	...	...	24,678
Madras	48,094	2,724	...	50,818	...	...	50,818
Bombay	94,635	1,236	...	96,171	...	...	96,171
Bengal	29,287	660	...	29,927	...	...	29,927
United Provinces	85,406	2,792	...	88,198	...	...	88,198
Punjab	52,676	1,780	...	54,456	...	...	54,456
Burma	13,774	1,427	...	15,201	...	...	15,201
Bihar and Orissa	(a) 17,322	491	...	17,753	...	...	17,753
Central Provinces	23,058	990	...	24,043	...	...	24,043
Assam	9,193	430	...	9,625	...	...	9,625
Coorg	1,092	...	...	1,092	...	...	1,092
TOTAL CIVIL	3,99,043	12,919	...	4,11,962	...	...	4,11,962
DEPARTMENTAL.							
India General	2,13,599	10,108	...	2,23,707	...	...	2,23,707
TOTAL OTHER ITEMS	6,12,642	23,027	...	6,35,639	...	...	6,35,639
SPECIAL ACCOUNTS.							
General Family Pension Fund	(a) 25,447	83,851	...	59,298	37,016	..	22,282
Hindu Family Annuity Fund	(a) 20,418	1,95,370	...	2,15,788	1,70,891	...	44,897
Uncovenanted Service Family Pension Fund, Life Assurance							
Branch, Bombay	3,381	18,276	...	21,606	12,075	...	9,531
Local Fund Pension Fund, Bombay	2,76,582	26,025	..	3,02,557	2,80,647	...	21,910
Bengal Christian Family Pension Fund	15,517	30,626	...	45,943	38,408	...	7,540
Postal Insurance and Life Annuity Fund	3,64,43,713	69,48,875	...	4,33,92,588	31,12,236	...	4,02,80,352
TOTAL SPECIAL ACCOUNTS	3,67,84,758	72,53,022	...	4,40,37,780	36,51,268	...	4,03,86,512
TOTAL	1,24,18,21,935	44,58,94,983	20,302	1,68,77,37,220	34,80,03,808	20,302	1,34,47,13,110
England:—	£	£	£	£	£	£	£
Secretary of State.	...	4,256,631	...	4,256,631	2,300,000	...	1,956,631
Southern Punjab Railway—							
Portion of purchase price deferred under terms of contract	...	4,256,631	...	4,256,631	2,300,000	...	1,956,631

(a) Differs from last year's closing balance by reason of correction since made.

Section P.—Deposits and Advances.**PROVINCIAL LOANS FUND.****Section S.—Advances from Provincial Loans Fund.**

The Provincial Loans Fund was established with effect from the 1st April 1925, to concentrate all loan transactions between the Central and Provincial Governments in a separate self-supporting Fund, altogether independent of the Central Government debt, and to systematise the arrangements for administering these transactions. All advances granted by the Government of India to Provincial Governments are now made through this Fund and the terms on which advances granted for various purposes are to be repaid have been standardised for all provinces alike. Definite principles have been laid down to regulate the purposes for which advances may be made to Provincial Governments and the rates of interest to be charged thereon. Prior to the institution of this Fund these advances used to be brought to account through the head 'Loans between Central and Provincial Governments' (See page 613)

2. The Fund is now administered by the Government of India and its transactions are included in the Budget of the Central Government, though with future developments the administration of the fund may possibly be transferred to an independent body corresponding to the National Debt Commissioners in England, the Fund being then constituted as an entity entirely independent of the Government of India or of any Province

3. All capital liabilities of the Provincial Governments to the Government of India on the 31st March 1925 were transferred to the Fund on 1st April 1925. Funds required for the purpose of new advances to Provincial Governments are advanced to the Fund by the Government of India, from time to time, as required, and these, together with the repayments falling due on account of previous loans, constitute the capital of the Fund. The Capital Account is also credited or debited with any surplus or deficit, as the case may be, in the Income Account at the end of each year after payment of interest to the Central Government and other expenses. Any surplus in the capital of the Fund which may not be required for the time being for the purpose of new advances, may be utilised towards the reduction of advances previously made to it by the Government of India under such conditions as may be determined by the Government of India according to the circumstances of the case.

4. The income of the Fund consists mainly of interest received from Provinces on advances made to them out of the fund and of such interest as may be derived from invested capital. The charges against the Income Account are chiefly payments of interest to the Central Government. This account is also to be credited with gains or debited with loss on the realisation or revaluation of securities in which any portion of the Fund may be temporarily invested.

5. The receipts into, and disbursements from, the Fund are recorded in the Government Accounts under the head 'Provincial Loans Fund' in 'Section P.—Deposits and Advances, etc.' The transactions of the Fund have been exhibited in these Accounts in three parts, I—Income Account, II—Capital Liabilities Account and III—Capital Assets Account. The balance at credit of the Fund in the Government account at the end of the year is represented by the figure shown against the head 'Cash' in part III of the Account.

No. 86-A.—I.—ACCOUNT of the PROVINCIAL LOANS FUND for the year 1929-30.

		Transactions during the year
		R
I.—INCOME ACCOUNT.		
RECEIPTS.		
Interest from Provincial Governments		6,25,49,484
Interest on Investments . . . . .		...
Gain on Realisation or Revaluation of Securities . . . . .		..
	TOTAL RECEIPTS	6,25,30,484
PAYMENTS		
Interest payments to the Government of India		6,19,72,177
Loss on Realisation or Revaluation of Securities . . . . .		...
	TOTAL PAYMENTS	6,19,72,177
Net Income transferred to Capital Account		5,67,257

NOTE.—For Parts II and III, see pages 681 to 688.

No. 86-A.—II.—STATEMENT of the LIABILITIES of the PROVINCIAL LOANS FUND on 1st April 1929, the VARIATIONS during the year ended 31st March 1930, and the LIABILITIES at the close of the year.

Balance on 1st April 1929.	Advances by the Government of India.	Net receipts from Income Account.	Repayments to Government of India.	Balance on 31st March 1930.
₹	₹	₹	₹	₹
1,87,55,88,911	12,05,25,000	5,87,257	7,00,98,071	1,42,65,83,097

No. 86-A.—III.—STATEMENT of the ASSETS of the PROVINCIAL LOANS FUND on 1st April 1929, the VARIATIONS during the year ended 31st March 1930 and the ASSETS at the close of the year.

	1st April 1929.	31st March 1930.	Total.	Repayments during the year.	Balance of Advances, 31st March 1930.	Interest paid during the year.
	₹	₹	₹	₹	₹	₹
<i>Advances to Provincial Governments.</i>						
Government of Madras.						
Advances on account of outstanding balance of Provincial Loan Account on 31st March 1921	33,85,882	...	33,85,882	9,50,000	24,35,882	1,00,869
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921	8,75,25,746	...	8,75,25,746	...	8,75,25,746	29,68,725
Other Loans and Advances	7,95,64,500	96,00,000	8,91,64,500	2,42,10,412	6,49,54,088	84,91,740
TOTAL	17,04,76,128	96,00,000	18,00,76,128	2,51,60,412	15,49,15,716	65,70,334
Government of Bombay.						
Advances on account of outstanding balance of Provincial Loan Account on 31st March 1921	1,02,65,821	...	1,02,65,821	29,00,000	73,65,821	4,90,866
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921	8,90,60,548	...	8,90,60,548	...	8,90,60,548	32,06,531
Other Loans and Advances	43,27,85,230	10,80,89,071	54,08,74,301	7,42,06,928	46,66,67,373	2,42,51,902
TOTAL	58,21,11,599	10,80,89,071	64,02,00,670	7,71,06,928	56,80,93,742	2,79,49,319
Carried over	70,25,87,727	11,76,89,071	82,02,76,798	10,22,87,340	71,80,09,458	8,45,19,653

(a) Differs from last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances.

No. 86-A.—III.—STATEMENT of the ASSETS of the PROVINCIAL LOANS FUND on 1st April 1929, the VARIATIONS during the year ended 31st March 1930 and the ASSETS at the close of the year—*contd.*

	Balance of Advances, 1st April 1929	Advances during the year.	Total	Repayments during the year	Balance of Advances, 31st March 1930	Interest paid during the year.
	R	R	R	R	R	R
Brought forward	70,23,87,727	11,76,89,071	82,02,76,798	10,22,67,340	71,80,09,458	3,45,10,653
Government of Bengal.						
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921	1,18,21,132	..	1,18,21,132	..	1,18,21,132	4,26,543
Other Loans and Advances	1,58,23,077	..	1,58,23,077	6,78,862	1,50,14,815	7,57,014
TOTAL	2,50,14,809	10,00,000	2,75,14,809	6,78,862	2,35,947	11,83,557
Government of United Provinces.						
Advances on account of outstanding balance of Provincial Loan Account on 31st March 1921	96,13,212	..	96,13,212	25,00,000	71,13,212	3,08,443
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921	12,10,45,487	..	12,10,45,487	...	12,10,45,487	41,51,732
Other Loans and Advances	12,16,93,629	2,57,63,000	14,74,56,629	1,23,85,852	13,50,70,777	70,40,630
TOTAL	25,32,52,328	2,57,63,000	27,00,15,328	1,48,85,852	26,41,29,476	1,16,09,805
Government of Punjab.						
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921	21,86,77,763	...	21,86,77,763	...	21,86,77,763	73,53,913
Other Loans and Advances	2,94,58,047	2,00,00,000	4,04,36,647	5,27,567	4,80,09,030	22,28,562
TOTAL	24,81,14,410	2,00,00,000	26,81,14,410	5,27,567	26,76,86,843	95,82,475
Government of Burma.						
Other Loans and Advances	1,99,22,672	55,00,000	2,54,22,672	4,89,931	2,49,32,741	10,01,537
Total	1,99,22,672	55,00,000	2,54,22,672	4,89,931	2,49,32,741	10,01,537
Carried over	1,24,97,91,94	17,05,52,071	1,42,03,44,017	11,88,49,552	1,20,14,94,465	5,77,96,627

(a) Differs from last year's closing balance by reason of correction since made.

No. 86-A.—III.—STATEMENT of the ASSETS of the PROVINCIAL LOANS FUND on 1st April 1929, the VARIATIONS during the year ended 31st March 1930 and the ASSETS at the close of the year—*continued*

	Balance of Advances, 1st April 1929	Advances during the year	Total	Repayments during the year	Balance of Advances, 31st March 1930	Interest paid during the year.
	₹	₹	₹	₹	₹	₹
Brought forward	1,24,97,91,946	17,05,52,071	1,42,03,44,017	11,68,49,552	1,30,14,94,465	5,77,96,827
Government of Bihar and Orissa.						
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921	5,98,20,716	..	5,98,20,716	..	5,98,20,716	10,97,811
Other Loans and Advances	30,79,824	..	30,79,824	45,389	30,34,255	1,92,514
	6,29,00,340	..	6,29,00,340	45,389	6,28,54,971	21,90,325
Government of the Central Provinces and Berar.						
Advances on account of outstanding balance of Provincial Loan Account on 31st March 1921	(a) 20,48,663	..	20,48,663	4,62,035	15,86,611	78,936
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921 . .	3,71,61,089	..	3,71,61,089	..	3,71,61,089	14,19,675
Other Loans and Advances	2,32,76,144	73,12,000	3,05,88,144	78,70,245	2,27,17,899	10,62,921
TOTAL	6,24,85,899	73,12,000	6,97,97,899	83,32,300	6,14,65,599	25,46,532
Government of Assam.						
Other Loans and Advances . . . .	..	2,00,000	2,00,000	..	2,00,000	5,750
TOTAL . . . . .	..	2,00,000	2,00,000	..	2,00,000	5,750
TOTAL ADVANCES TO PROVINCIAL GOVERNMENTS	1,37,51,78,185	17,80,64,071	1,55,32,42,256	12,73,27,221	1,42,60,15,085	6,26,39,424
INVESTMENTS						
TOTAL INVESTMENTS . . . . .	..	..	..	..	..	..
Cash . . . . .	..	..	..	..	5,68,062	..
Grand Total	1,42,65,83,097	..	1,42,65,83,097	..	1,42,65,83,097	..

(a) Differs from last year's closing balance by reason of correction since made

N. to W.—Debt, Deposits and Advances.

No. 87.—ACCOUNT of the FAMINE RELIEF FUND for the year ended 31st March 1930.

For an explanation of the nature of transactions brought to account under this head, see paragraph 5 of the Note on Famine Relief on page 466.

WITHDRAWALS DURING THE YEAR.													
Balances on 1st April 1930.	Unexpended Balance of Advances assigned for the year.	Interest.			Repayment to Provincial Loan Account.	TOTAL.	For construction of Irrigation works.	For advances to Provincial Loan to cultivators.	For Repayment of Advances from Loans Fund.	Write off of irrecoverable advances to cultivators.	For other objects.	Total.	Balances on 31st March 1930.
		On balance of the Fund.	On advances to Loan Account.	On balance of the Fund.									
Government of Madras.	R 41,94,498	...	R 1,83,819	R ...	R 2,593	4,91,230	...	R ...	R ...	R ...	R ...	R ...	46,85,928
" Bombay	1,70,44,273	...	0,86,890	96,080	90,376	1,73,411	17,02,294	26,370	...	7,402	(b) 27,44,787	76,90,111	1,04,27,573
" Bengal	(a) 13,51,348	...	55,836	...	5,500	61,336	1,000	...	...	...	...	47,212	12,15,372
" United Provinces.	(a) 20,98,337	...	1,02,725	...	20	8,23,082	...	...	...	...	...	...	20,37,019
" Punjab	21,12,759	...	85,022	...	...	85,022	4,43,860	...	...	...	4,43,860	1,53,921	...
" Bihar and Orissa.	58,64,884	...	2,20,777	36,744	...	4,36,123	...	12,48,272	...	...	(c) 8,10,000	20,43,772	42,57,745
" Central Provinces and Berar.	1,42,62,922	...	2,25,197	81,770	9,940	7,84,767	24,14,060	3,09,600	75,54,387	...	1,02,775 (45)	17,77,142	...
TOTAL	4,68,23,781	10,85,155	15,74,266	2,14,594	1,08,420	37,69,971	35,00,760	41,88,872	75,54,387	7,402	85,44,787	2,01,99,302	3,01,00,200

(a) Differs from the last year's closing balance by reason of correction since made.

(b) Represents mainly expenditure on storage of fodder, provision of drinking water supply and interest charges on irrigation works.

(c) Represents withdrawal from the Fund for revenue expenditure on objects of a non-irrigating nature.

No. 88—ACCOUNT showing RECEIPTS, PAYMENTS, AND BALANCES of DEPOSITS of LOCAL FUNDS for the Year ended 31st March 1930.

This is a banking account showing the balances of Local Funds, and of such Municipalities as are allowed to bank with Government treasuries.

	Balance, 1st April 1929.	Receipts in 1929-30	TOTAL	Payments in 1929-30.	Balance, 31st March 1930.
	R	R	R	R	R
DISTRICT FUNDS.					
India General	(a) 1,62,071	8 32,726	5,14,797	4,06,428	1,08,869
North-West Frontier Province	8,01,558	14,88,808	22,89,866	13,82,060	9,06,906
Madras	1,05,88,408	3,75,95,364	6,81,58,767	5,65,65,874	1,16,18,483
Bombay	31,37,291	2,15,52,820	2,46,90,117	2,10,18,755	36,71,362
Bengal		1,27,98,666	1,78,01,458	1,47,32,173	30,69,815
United Provinces	2,25,60,445	2,04,90,622	2,33,80,071	2,02,22,910	31,57,155
Punjab	30,02,565	1,90,74,247	2,20,76,812	1,94,66,463	26,10,347
Burma	60,08,640	1,03,63,957	1,63,72,597	1,11,71,802	52,00,795
Bihar and Orissa	34,73,656	1,40,07,106	1 74,80,762	1,39,58,459	35,22,303
Central Provinces and Berar	(a) 20,84,316	77,65,746	98,50,062	82,13,166	16,36,896
Assam	8,52,635	37,40,439	46,13,074	39,87,760	8,25,814
Coorg	87,656	1,84,518	2,72,174	1,75,428	96,746
TOTAL DISTRICT FUNDS	3,04,91,558	17,10,83,727	20,75,25,555	17,13,01,644	3,62,23,941
MUNICIPAL FUNDS.					
India General	1,59,817	7,56,605	9,15,922	7,71,562	1,44,360
Baluchistan	1,28,819	6,92,788	8,21,102	6,87,170	1,33,932
North-West Frontier Province	(a) 3 84,339	9,70,384	13,58,723	10,01,294	3,57,429
Madras	(a) 14,60,542	67,29,220	78,28,762	68,24,632	10,04,130
Bombay	(a) 10,13,832	53,32,268	63,46,100	54,03,067	8,52,133
Bengal	8,14,099	43,12,384	51,56,483	41,00,757	7,55,726
United Provinces	14,83,644	80,61,450	95,45,153	81,33,367	14,11,786
Punjab	14,36,213	56,58,777	70,95,010	55,98,238	14,96,772
Burma	21,16,270	55,99,212	77,15,482	57,37,974	19,77,518
Bihar and Orissa	5,21,281	29,86,904	35,08,185	27,14,104	7,94,081
Central Provinces and Berar	(a) 10,46,278	34,79,896	45,26,129	35,00,829	9,85,300
Assam	2,32,279	10,52,623	12,84,902	10,84,004	2,50,898
Coorg	35,845	45,447	81,292	36,416	44,876
TOTAL MUNICIPAL FUNDS	1,09,05,218	4,52,78,012	5,61,83,225	4,54,74,304	1,07,08,921
Carried over	4,73,97,071	21,63,11,739	26,37,08,780	21,67,75,948	4,69,32,862

(a) Differs from last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances.

No. 88.—ACCOUNT showing RECEIPTS, PAYMENTS, AND BALANCES of DEPOSITS of LOCAL FUNDS for the Year ended 31st March 1930—*conold*

	Balance, 1st April 1929	Receipts in 1929-30.	Total.	Payments in 1929-30	Balance, 31st March 1930
	R	R	R	R	R
Brought forward	4,73,97,071	21,63,11,739	26,37,08,810	21,67,75,948	4,69,32,862
CANTONMENT FUNDS.					
India General	(a) 60,258	1,70,943	2,31,201	1,77,651	53,550
North-West Frontier Province	(a) 48,744	2,02,535	2,51,279	1,97,705	53,774
Madras	22,230	1,23,716	1,51,946	1,31,519	20,427
Bombay	1,33,762	7,60,191	8,93,953	7,70,568	1,14,385
Bengal	(a) 22,784	1,17,876	1,40,660	1,17,725	22,935
United Provinces	1,25,099	3,91,412	5,16,511	4,04,769	1,11,742
Punjab	2,27,752	3,41,386	5,69,138	2,77,349	64,037
Burma	10,000	52,333	62,333	52,333	41,577
Bihar and Orissa	39,945	53,245	93,190	3,094	44,196
Central Provinces and Berar	1,01,831	4,19,461	5,21,292	4,30,025	1,18,267
TOTAL CANTONMENT FUNDS	6,74,850	25,60,478	32,35,328	25,95,438	6,39,890
OTHER FUNDS.					
India General	13,81,567	38,54,101	52,35,668	36,63,340	15,72,328
Baluchistan	(a) 2,65,127	4,20,765	6,85,892	4,54,760	2,31,132
North-West Frontier Province	1,85,359	2,43,490	4,33,858	3,15,149	1,18,709
Madras	(a) 85,44,761	2,28,67,057	3,14,12,718	2,20,96,127	93,16,591
Bombay	(a) 20,61,660	1,56,69,929	1,77,61,589	1,58,96,877	18,64,912
Bengal	(a) 7,29,359	19,58,864	26,88,223	19,79,708	7,08,515
United Provinces	4,18,733	10,09,170	14,27,903	10,24,841	4,03,063
Punjab	(a) 1,36,788	3,25,400	4,62,188	3,00,255	1,61,933
Burma	31,18,979	75,19,663	1,06,38,642	78,82,003	27,56,639
Bihar and Orissa	7,76,310	21,50,632	29,26,942	21,60,867	7,66,075
Central Provinces and Berar	2,51,841	3,10,668	5,62,509	3,64,741	1,97,768
Assam	2,37,478	2,60,990	4,98,468	2,92,802	2,05,666
Cooch	11,169	13,762	24,931	11,464	13,467
TOTAL OTHER FUNDS	1,81,19,031	5,66,40,600	7,47,59,631	5,64,42,734	1,83,16,897
GRAND TOTAL	8,61,90,952	27,55,12,817	34,17,03,769	27,58,14,120	6,58,89,649

(a) Differs from last year's closing balance by reason of correction since made.

Appropriations for Reduction or Avoidance of Debt.

The credits brought to account under this head are divided into three categories:—

- (a) Sinking Funds for Central Loans.
- (b) Sinking Funds for Provincial Loans.
- (c) Other Appropriations.

2. As explained in the Note on '21—Reduction or Avoidance of Debt,' under 'Section E—Debt Services' (page 315), the heads (a) and (b) are credited with the amounts set apart each year for the Sinking Funds created for Central and Provincial loans by charge to the Revenue expenditure head '21—Appropriation for Reduction or Avoidance of Debt' (see Account No. 45), and are debited with charges connected with redemption of debt either by purchase and cancellation or by direct discharge. On actual cancellation of the stock, the nominal value of the cancelled securities is shown as debt discharged in Accounts Nos 82 and 82-A.

The nature of transactions under '(c) Other Appropriations' has been explained in the Note under '21—Reduction or Avoidance of Debt'.

Sinking Fund Investment Account.

For the purposes for which the Sinking Funds have been created, the amounts standing at credit of Sinking Funds of the Central and Provincial Governments have been invested in Government of India Securities. The amounts expended in the purchase of these securities have been taken to a separate head 'Sinking Fund Investment Account', while the interest accruing from the investments has been credited to the Sinking Funds concerned.

No. 89. -- STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE in the year ended 31st March 1930, on account of SINKING FUNDS for CENTRAL and PROVINCIAL LOANS; and the APPLICATION thereof during the year.

	Balance, 1st April 1929.	Amount appropriated from Revenue (see Account No. 45) and Interest on In- vestments, etc	Sale Proceeds of Securities.	Total.	Amount expended in purchase of Securities for cancellation and other payments	Amount invested in Government Securities	Balance, 31st March 1930
	R	R	R	R	R	R	R
Credits+, Debits--.							
Central Government.							
Sinking Fund for 5 per cent. War Loan, 1929-47	5,41,63,511	1,60,15,029	..	7,01,80,840	- 33,34,849	...	6,68,45,901
Sinking Fund for 5 per cent. Loan, 1945-55							
Sinking Fund Investment Account	- 5,40,25,451	...	16,10,000	...	...	- 42,810	- 5,24,51,441
TOTAL	1,41,38,060	1,60,15,029	16,10,829	1,77,72,218	- 33,34,849	- 42,810	1,48,94,550
Provincial Governments.							
GOVERNMENT OF BOMBAY.							
Sinking Fund for 6½ per cent. Bombay Development Loan . . .	98,07,542	14,67,919	...	1,07,75,461	- 12,283	..	1,07,63,173
Sinking Fund Investment Account	- 98,06,111	...	...	- 98,06,111	...	- 14,56,979	- 1,07,63,090
TOTAL	1,431	14,67,919	...	14,69,850	- 12,283	- 14,56,979	83
GOVERNMENT OF UNITED PROVINCES.							
Sinking Fund for 6 per cent. United Provinces Development Loan . . .	75,80,023	26,13,943	...	1,01,93,969	- 60,200	..	1,01,33,769
Sinking Fund Investment Account	- 75,79,290	...	...	- 75,79,290	...	- 25,41,213	- 1,01,20,509
TOTAL	727	26,13,943	...	26,14,673	- 60,200	- 25,41,213	13,260
GOVERNMENT OF PUNJAB.							
Sinking Fund for 6½ per cent. Punjab Bonds, 1933	1,789	1,28,866	...	1,30,655	- 1,30,607	...	48
Sinking Fund for 5½ per cent. Punjab Bonds, 1937							
TOTAL	1,789	1,28,866	..	1,30,655	- 1,30,607	..	48
TOTAL PROVINCIAL GOVERNMENTS	3,947	42,10,731	...	42,14,678	- 2,03,095	- 39,98,192	13,391
TOTAL CENTRAL AND PROVINCIAL	1,44,807	2,02,25,760	16,66,89	2,19,86,896	- 35,37,044	- 40,41,011	1,44,07,941

(a) The face value of securities held in the Sinking Fund Investment Accounts on 31st March 1930 is:—

Central Government	3,13,00,700
Government of Bombay	1,25,39,800
Government of the United Provinces	1,03,73,800
	7,72,14,300

(b) Differs from last year's closing balance by reason of correction since made.

No 89-A.—ACCOUNT of SINKING FUND DEPOSITS for LOANS GRANTED to LOCAL BODIES etc, for the year ended 31st March 1930.

The amounts shown under this head represent funds constituted for the discharge of loans taken from Government by public bodies and persons, the payments made by those bodies being held in a deposit account pending the maturity of the Sinking Funds

	Balance, 1st April 1929	Credits in P. 230	Total	Debits in 1029-30	Balance, 31st March 1930
	R	R	R	R	R
Central Government.					
BOMBAY.					
Amount paid by the Bombay Port Trust for the repayment of the Victoria Dock Loan	(a) 78,02,203	4,11,516	82,13,719	.	82,13,719
TOTAL CENTRAL	78,02,203	4,11,516	82,13,719	..	82,13,719
Provincial Governments.					
GOVERNMENT OF CENTRAL PROVINCES.					
Amount paid by the Lord Bishop of Nagpur for repayment of Loan	4,866	352	5,218	...	5,218
TOTAL PROVINCIAL	4,866	352	5,218	...	5,218
TOTAL CENTRAL AND PROVINCIAL	78,07,069	4,11,8'8	82,18,937	.	82,18,937

(a) Differs from last year's closing balance by reason of correction since made

No. 89B.—ACCOUNT of the ROAD DEVELOPMENT FUND for the Year 1929-30.

As a result of the recommendations of the Indian Road Development Committee, both the excise and the import duties on motor-spirit have been raised from four to six annas per gallon with effect from the 1st March 1929, the additional revenue being earmarked for credit to a Road Development Fund, from which grants will be made to Provincial Governments and others for expenditure on road development. The entire proceeds of the additional duties are credited to the head "I.—Customs", but a corresponding amount is charged to the head "41—Civil Works—Appropriation to Road Development Fund" by *per contra* credit to the Central Ledger Head "Road Development Fund" under Section "P.—Deposits and Advances—not bearing interest". There were no disbursements from the Fund during 1928-29 and 1929-30.

	R
Balance on 1st April 1929	4,50,000
Appropriation to the Fund during 1929-30 (<i>vide</i> Acct. No. 66)	91,7,883
Other receipts	9,38,876 (a)
Total Receipts	1,07,26,759
Payments out of the Fund during 1929-30	...
Balance on 31st March 1930	1,11,76,759

(a) Represents contributions received from the Burma and the Assam Oil Companies during the year.

No. 90.—ACCOUNT OF PAYMENTS into and withdrawals from TREASURIES by BRANCH LINE COMPANIES during and to end of 1929-30.

This is merely a banking account showing the receipts and payments of each in Branch Line Companies in which Government has no capital interest, see paragraph 6 of the Note on Railways, page 18.

Name of Railways.	BALANCES AT 1st APRIL 1929.			TRANSACTIONS DURING 1929-30.			BALANCES AT 31st MARCH 1930.		
	At Debit.	At Credit.	Receipts.	Withdrawals.	Receipts.	Withdrawals.	At Debit.	At Credit.	
									1	2	3	4	5	6	7	8	9
Ahmedabad Dholka	...	...	...	...	...	...	...	...
Ahmedabad Porantij	...	16,141	...	...	...	...	...	...
Amritsar-Patti-Kasau	40,388	...	55,901	6,488	...	...	...	...
Baripada Talboud	...	2,066	...	...	...	...	...	...
Bahampur Sutanpur	...	...	...	...	...	...	...	...
Branch Line Companies under the Audit of the late Government Examiner, East Indian Railway	...	...	...	...	...	...	...	...
Branch lines under Assam Bengal Railway (a)	20,167	...	1,99,933	1,08,363	...	...	...	...
Dhond-Baramati	...	2,504	...	(b) —130	...	...	...	...
Guzerat	...	524	...	2,778	...	...	...	...
Hardwar Dehra	(c) 2,38,224	...	3,600	20,323	...	...	...	...
Idar Road Bramakhes	17,850	...	...	...	...	...	...	...
Kalighat Falta	...	...	...	...	...	...	...	...
Coach Behar	...	...	17,246	5,676	...	...	...	...
Khulna Bagbhat	...	...	...	5,071	...	...	...	...
Mandru-Bhon	9,534	...	22,000	4,688	...	...	...	...
Central Provinces	5,132	...	5,000	(b) —8,245	...	...	...	...
Mymensingh Jagannathgunj	...	...	...	...	...	...	...	...
Pachora-Janner	...	7,823	...	(b) —4,384	...	...	...	...
Panposh-Raipurna	...	...	...	...	...	...	...	...
Pulgaon-Arvi	...	23,474	...	...	...	...	...	...
Sera-Sariganj	...	1,09,937	...	14,485	...	...	...	...
Sialkot Naulwal	3,080	...	11,000	53,691	...	...	...	...
Tapti Valley	7,981	...	26,100	20,840	...	...	...	...
Total	2,42,406	1,77,814	8,73,735	2,86,691	...	...	...	...

(a) Figures relating to Khatkhat Lalbazar, Chhaprahat, Sili, and Mymensingh Branch Railways have been mentioned in the above table.

(b) The minus figure is due to rectification of amount excess debited to capital in previous years.

(c) Indica from last year closing balance by reason of correction above made.

N. to W.—Debt, Deposits and Advances.

No. 90-A.—STATEMENT showing the APPROPRIATIONS for the REDUCTION of CREATED SECURITIES in the PAPER CURRENCY RESERVE AND the APPLICATION thereof, in the year ended the 31st March 1930.

The Paper Currency Reserve was established to secure the convertibility of currency notes. This reserve is entirely separate from the Treasury balances.

The term 'created securities' is applied to securities created by the Government of India for issue to the Paper Currency Reserve, as distinguished from securities purchased in the open market. Under the permanent constitution of the Paper Currency Reserve, the amount of 'created securities' that can be held in the Reserve has been fixed at a maximum of Rs 12 crores, and with a view to securing that the present holding of such securities in the Reserve is reduced within a reasonable period to the amount permissible under the permanent provisions of the Paper Currency Act, it was provided that the interest derived from securities in the Paper Currency Reserve should be applied from the 1st of April 1921 to the reduction of these securities. This provision has, however, been temporarily suspended by successive Acts since 1922.

The debit balance represents the value of created securities held in excess of amount appropriated for the purpose to the end of 1925. The question of the adjustment of the debit balance is under the consideration of the Government of India.

	Rs
Balance on 1st April 1929	—3,00,81,680
Appropriations during 1929-30 . . . . .	...
Amounts utilised for the reduction of Created Securities in the Paper Currency Reserve during 1929-30 . . . . .	...
Balance on 31st March 1930	—3,00,81,680

Profit and loss on Rupee Coinage.

The silver purchased for coinage is for convenience placed in the Currency Reserve, generally on delivery to the Secretary of State in London or on shipment to India, and remains there during the progress of coinage. Payments for the silver purchased (whether in England or elsewhere) are usually made out of the Home Treasury cash balances and charged in the Home Accounts under the head 'Remittance Account between England and India'. The response to this head is given in the Indian Accounts when the opposite payment is made from the Currency Reserve to the Treasury. This is done on receipt of intimation from the Secretary of State of the shipment of any consignment of silver, or in some cases on the delivery of the silver in the Mints in India. The purchased silver is thus treated as a part of the Currency Reserve and is described in the Currency accounts as 'Silver bullion in transit or under coinage', as the case may be. In the latter case, when the silver is taken up in the Mints for coinage purposes, the following adjustments are also made in the Indian Treasury Accounts. The purchase price of silver is credited to the head (1) 'Currency Silver in process of Coinage' and of Section P.—Deposits and Advances—Coinage. This corresponds with the debit under the same head in the Currency accounts, and the outturn value of the silver is debited to (2) 'Bullion Advances for Coinage' (also a sub-head under 'Coinage Accounts'), the difference between the outturn value, and the invoice value of the silver being simultaneously credited or debited to the head "Profit on Rupee Coinage" (also a sub-head under 'Coinage Accounts'), according as there is a gain or loss on the consignment of silver. As the coinage proceeds and rupees are made over to the Currency Reserve in replacement of the value received therefrom, the adjustment in the Treasury accounts in the case of (1) and (2) is reversed. If there is a profit on the consignment, the repayment to the Currency Reserve is completed and the head "Currency Silver in process of Coinage" is cleared before the debit balance under "Bullion advances for coinage" is fully wiped out. The outstanding balance under the latter head is adjusted when the surplus rupees coined are made over to Treasury. The head "Profit on Rupee Coinage" is also debited with all the charges incidental to the purchase of silver and coinage, such as freight, insurance, etc., as well as fixed seigniorage of 2 per cent. on the outturn of rupees for the cost of mintage, which is credited as a Mint receipt (see Account No. 63). The net profit thus deduced is transferred to the Deposit head "Gold Standard Reserve" by debit to "Profit on Rupee Coinage" (see also Account No. 92). If there is a loss on the consignment on account of the high price of silver, the rupee outturn falls short of the value transferred from Currency Reserve to Treasury and the deficiency, representing loss on coinage, is made good by cash payment from Treasury to Currency, the debit in the Treasury account being taken against "Currency Silver in process of Coinage" and the head thus fully cleared. The debit balance under "Profit on Rupee Coinage", together with incidental charges debited to this head as mentioned above, is finally transferred to "Exchange on Remittance Account".

There were no transactions under this head in the accounts for 1929-30, as no coinage of new silver was undertaken during that year.

No. 91.—ACCOUNT of PROFIT on new RUPEE COINAGE for the Year ended 31st March 1930.

SILVER PURCHASED DURING THE YEAR.				SILVER TAKEN UP FOR COINAGE DURING THE YEAR ON WHICH THERE WAS A PROFIT.			DEDUCT—CHARGES CONNECTED WITH SILVER PURCHASES AND COINAGE.				NET PROFIT ON NEW RUPEE COINAGE.
Quantity oz.	Payment made in			Purchase price.	Outturn value.	Difference representing gross profit	In England.		In India	Total.	—
	England	India	Total					Equivalent in			
	£	£	£	₹	₹	₹	£	₹	₹	₹	₹
...

No. 91A.—ACCOUNT of Loss on new RUPEE COINAGE for the Year ended 31st March 1930.

SILVER PURCHASED DURING THE YEAR.				SILVER TAKEN UP FOR COINAGE DURING THE YEAR ON WHICH THERE WAS A LOSS.							
Quantity oz.	Payments made in			Purchase price.	Charges on silver			Outturn value.	Difference representing loss.		
	England	India	Total		England	India	Total		England	India	Total
	£	£	£	₹	£	₹	₹	₹	₹	₹	₹
...

No. 92.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD STANDARD RESERVE for the Year ended 31st March 1930.

Balance, 1st April 1920.	Net Profit on Rupee Coinage. (See Acct. No. 91)	Interest and dividends on investments, and discount on bills paid off on maturity.	TOTAL.	Appropriated to Revenue. (See Acct. No. 42.)	Appropriated to Revenue Equalisation Fund.	Balance, 31st March, 1930.
£	£	£	£	£	£	£
39,982,517	...	1,713,154	41,675,671	2,300,000	442,709	38,932,962

No. 92A.—STATEMENT showing the form in which the BALANCE of the GOLD STANDARD RESERVE was held on 31st March 1930.

	£	£
In British Treasury Bills of face value of		
In 5½ per cent. Treasury Bonds repayable 15th May 1930	9,105,000	
In 4½ per cent. Treasury Bonds, 1920-32	1,500,000	
In 4 per cent. Treasury Bonds, 1931-33	5,085,000	
In 4½ per cent. Treasury Bonds, 1932-34	6,924,000	
In 5 per cent. Treasury Bonds, 1933-35	8,400,000	
In 5 per cent. War Loan Stock 1929-47	4,370,000	
	2,000,000	
TOTAL FACE VALUE	37,384,000	
Total estimated value of securities mentioned above on 31st March 1930		37,343,913
Gold at the Bank of England (cost price being £2,150,613)		2,152,334
Cash at the Bank of England		5,748
TOTAL (a)		40,000,000

(a) Differs from the closing balance shown in Account No. 92 by £1,007,088, representing rise in the market value of the securities as compared with the cost price.

No. 92B.—ACCOUNT of RECEIPTS and PAYMENTS and the BALANCE of the GOLD STANDARD RESERVE—REVENUE EQUALISATION FUND for the year ended 31st March 1930.

The interest derived from investment of the Gold Standard Reserve, after the assets of the Reserve have reached £40 millions, has hitherto been credited to Revenue under "XVI—Interest". The fluctuations which occurred under this procedure in the amount credited to revenue in the past have been of so wide a nature as to be embarrassing to the budgetary position and to create a misleading impression as to the general revenues of the Government of India. It has therefore been decided to treat £1,600,000 on account of these receipts as the standard figure to be taken to the revenue account of each year. If, in any year, the actual receipts exceed this sum, one half of the surplus will be transferred to the Gold Standard Reserve—Revenue Equalisation Fund, which fund will be available to be drawn upon to make the receipts up to the standard figure of £1,600,000 in any subsequent year in which they fall below that level. This arrangement has been brought in force from 1929.

Out of the total interest realised from investments of the Gold Standard Reserve during 1929-30, a sum of £2,300,000 has been credited to Revenue. Of this sum, namely, £442,709 being transferred to the credit of the Revenue Equalisation Fund as a starting balance.

Balance on 1st April 1929.	Transactions during 1929-30.		Balance, 31st March 1930.
	Appropriated from Gold Standard Reserve (See Account No. 62) and other receipts.	Withdrawal from the Fund to make the credit to revenue up to the Standard figure of £1,600,000.	
£	£	£	£
	442,709	..	(a) 442,709

(a) Of this £438,545 represents investments in British Treasury Bills.

No. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL, JUDICIAL and other DEPOSITS, for the year ended 31st March 1930.

The transactions brought to account under this head relate mainly to deposits received from the public in the course of Government business, such as deposits made in revenue courts in connection with revenue administration, deposits in civil or criminal courts, deposits for work done by Government for public bodies, etc. The Deposits of Reserve Fund and Depreciation Reserve Funds of certain Government Commercial Departments and Undertakings have, however, been shown under this head for the sake of convenience.

	Balance, 1st April 1929.	Receipts in 1929-30.	TOTAL.	Payments in 1929-30	Balance, 31st March 1930.
Central Government.	₹	₹	₹	₹	₹
INDIA, GENERAL.					
DEPOSITS BEARING INTEREST					
Depreciation Reserve Funds					
Depreciation Reserve Fund (Northern India Salt Department)	...	2,76,397	16,63,824	23,642	16,40,182
General Reserve Fund—Lighthouses and Lighthouses	...	...	15,86,675	3,20,897	12,65,778
Depreciation Reserve Fund of ...	...	...	...	...	1,07,555
Additions and Replacement Reserve	...	82,130	...	...	82,130
Total	18,87,427	20,62,757	34,40,184	5,89	30,95,645
DEPOSITS NOT BEARING INTEREST					
Depreciation Reserve Funds, etc.					
Depreciation Reserve Fund (Government Presses)	(a) 11,40,478	2,20,229	13,69,705	1,00,863	12,68,852
Depreciation Reserve Fund (Army Ordnance and Clothing Factories)	11,82,166	5,09,966	16,92,132	...	16,92,132
Depreciation Reserve Fund (Military Dairy Farms)	2,87,187	...	2,87,187	98,581	1,88,606
Depreciation Reserve Fund (Military Grass Farms)	2,36,684	33,853	2,70,537	22,284	2,48,253
Depreciation Reserve Fund—Medical Store Depots and Workshops (Military)	...	13,424	13,424	...	13,424
Civil Deposits.					
Revenue Deposits	(a) 11,08,989	22,19,888	33,28,877	24,15,692	9,07,985
Civil Courts' Deposits	(a) 3,56,477	7,42,442	10,98,919	7,48,401	3,50,518
Criminal Courts' Deposits	8,966	18,272	27,238	19,771	7,467
Personal Deposits	1,55,20,859	18,17,61,445	14,72,52,801	13,88,20,191	59,62,110
Public Works Deposits	10,28,849	21,28,405	31,56,754	21,33,976	10,22,778
Renewal and Encasement Fees on Government Picnic Notes	(a) 101	511	612	534	78
Deposit Account of the value of unused return tickets to India issued by the Lloyd Triestino Steam Navigation Company	63,916	...	63,906	1,357	62,549
Trust Interest Fund	(a) 1,14,620	2,18,31,988	2,19,46,498	2,18,14,081	1,32,417
Deposits of Tea Cess Fund	(a) 38,865	12,28,509	12,67,374	12,47,279	20,095
Deposits of deceased officers and men of the Indian Army	13,252	8,439	18,691	10,808	8,083
Unclaimed General Provident Fund Deposits	...	3,886	3,886	...	3,886
Deposits of Jute Cess Fund	4,40,275	13,79,709	18,19,984	14,37,580	3,82,404
General Police Fund	(a) 28,370	24,259	47,829	19,749	28,080
Deposits of Lac Cess Fund	11,340	2,23,873	2,35,213	2,17,175	18,038
Deposits of Cotton Cess Fund	(a) 107	3,564	3,671	3,188	533
Indian Research Fund	1,81,385	10,69,377	12,50,762	10,28,810	2,26,952
Other Deposits (Civil)	...	44,453	44,453	29,787	14,666
Other Deposits (Departmental).					
Military Deposits	(a) 22,86,033	53,52,328	75,88,359	47,21,091	28,66,868
Trust Interest Account (Military)	2,223	5,395	7,618	5,933	1,685
State Railway Deposits	(a) 3,16,24,977	13,33,33,835	16,49,58,812	13,83,90,092	2,65,68,720
State Railway Fine Fund (Railway Revenue Account)	4,09,981	6,04,444	10,14,425	6,10,512	4,03,913
Posts and Telegraphs Deposits	2,04,94,330	5,57,81,889	7,62,76,219	6,06,35,314	1,56,40,905
Trust Interest Account (Posts and Telegraphs)	53	14,567	14,620	14,403	212
TOTAL	7,53,21,978	35,85,62,828	43,50,84,806	37,40,38,047	6,10,46,759
Carried over	7,79,09,405	36,06,15,585	43,85,24,990	37,43,82,586	6,41,42,404

(a) Differs from last year's closing balance by reason of correction since made.

No. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL, JUDICIAL and other DEPOSITS, for the year ended 31st March 1930—*contd.*

	Balance, 1st April 1929.	Receipts in 1929-30.	TOTAL	Payments in 1929-30.	Balance, 31st March 1930.
	R	R	R	R	R
Brought forward	7,79,09,405	26,06,15,585	43,85,24,990	37,11,82,588	4,41,42,404
BALUCHISTAN.					
<i>Civil Deposits.</i>					
Revenue Deposits	4,580	33,041	37,631	34,151	8,480
Personal Deposits	(a) 1,40,551	37,79,301	39,20,152	35,89,422	3,30,730
Civil and Criminal Courts' Deposits	(a) 1,10,259	2,98,975	4,09,234	3,02,384	1,06,908
Deposit on account of revenue collected on behalf of H H the Khan of Kalat	8,063	6,348	14,411		14,411
General Police Fund	3,111	7,959	11,070	8,584	2,534
TOTAL	(a) 2,67,022	41,25,584	43,92,606	39,04,441	4,52,063
NORTH-WEST FRONTIER PROVINCE.					
<i>Depreciation</i>					
Depreciation Reserve (at Presses)	7,515	6,011	13,526	2,798	10,800
<i>Civil Deposits.</i>					
Revenue Deposits	6,52,187	12,80,160	19,32,287	13,39,507	5,92,780
Personal Deposits	9,51,613	47,46,950	56,98,563	46,79,638	10,18,925
Public Works Deposits	71,490	75,138	1,46,628	71,501	75,127
Renewal and Encasement Fees on Government Promissory Notes	10	8	18	2	11
General Police Fund	24,681	54,738	79,419	49,589	29,830
TOTAL	17,07,496	61,63,507	78,70,503	61,43,030	17,27,474
MADRAS.					
<i>Civil Deposits.</i>					
Revenue Deposits	57,62,303	74,31,591	1,32,43,894	76,69,416	56,94,478
Civil Courts' Deposits	(a) 1,04,20,903	1,80,31,857	2,84,52,760	1,84,09,933	1,00,42,827
Criminal Courts' Deposits	(a) 4,12,400	1,87,945	6,00,345	3,96,590	2,03,755
Personal Deposits	(a) 56,42,321	5,84,46,380	6,40,88,701	6,04,13,080	36,75,621
Trust Interest Fund	2,08,703	85,71,790	37,75,498	36,23,288	1,47,205
Deposits for work done for public bodies or individuals	(a) 3,04,225	8,64,265	11,63,490	6,74,236	4,94,254
Deposits of the Tea Cess Fund	(a) 14,738	1,89,054	2,03,792	1,91,336	12,454
Public Works Deposits	25,37,607	32,58,369	57,95,976	32,24,288	25,61,688
Renewal and Encasement Fees on Government Promissory Notes	(a) 133	141	274	139	135
Unclaimed General Provident Fund Deposits	(a) 2,468	9,068	11,536	489	11,047
Deposits on account of Enemy Property	...	150	150	150	...
Shipping Master's Deposits	883	2,804	3,187	3,157	80
Deposits of Cotton Cess Fund	(a) 1,589	44,857	46,446	43,642	2,804
General Police Fund	22,108	87,940	1,10,048	7,255	31,793
Deposits on account of Cotton Research Fund	(a) 195	7,014	7,209	7,470	—281
Indian Research Fund	...	7	7	7	...
TOTAL	(a) 2,53,25,076	9,21,82,732	11,75,07,808	9,46,90,478	2,28,17,330
Carried over	10,52,09,001	46,30,86,908	56,82,95,909	47,91,50,639	8,91,45,270

(a) Differs from last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances,

No. 98.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL JUDICIAL and other DEPOSITS, for the Year ended 31st March 1930—*contd.*

	Balance, 31st April 1929	Receipts in 1929-30.	TOTAL.	Payments in 1929-30.	Balance, 31st March 1930.
	₹	₹	₹	₹	₹
Brought forward	10,52,09,001	46,30,56,908	56,82,65,909	47,91,50,630	8,91,45,270
BOMBAY.					
<i>Civil Deposits.</i>					
Bombay Development Deposits	(a) 12,02,888	2,92,880	4,25,768	4,25,768	
Revenue Deposits	(a) 16,55,878	55,81,427	72,37,305	55,961-0	16,41,175
Civil Courts' Deposits	36,75,782	1,18,20,538	1,54,96,320	1,17,98,151	36,98,169
Criminal Courts' Deposits	1,02,731	1,71,865	2,74,596	1,74,775	99,321
Personal Deposits	1,42,14,854	12,30,09,873	13,72,24,727	12,82,37,917	89,86,810
Forest Deposits	3,13,714	5,02,326	8,16,040	4,56,165	3,59,875
Trust Interest Fund	58,664	68,37,403	68,90,967	67,80,699	1,10,268
Deposits for work done for public bodies or individuals	3,19,546	4,41,889	7,61,235	4,35,647	3,25,588
Deposits of the Tea Cess Fund	228	3,359	3,587	3,261	326
Public Works Deposits	(a) 15,81,150	34,25,532	50,06,682	80,09,312	19,97,376
Renewal and Enforcement Fees on Government Promissory Notes	10,52,09,001		2,548	2,088	458
Shipping Master's Deposits	(a) 803	3,323	4,126	58,775	10,780
Deposits of Tea Cess Fund	(a) 69,611	6,57,051	7,26,662	1,833	—8
Deposits of Cotton Cess Fund	17,423	2,800	20,223	2,287	76,375
Unclaimed General Provident Fund Deposits	5,06,523	8,96,377	14,02,900	8,10,350	4,336
Lloyd Barge Scheme Deposits	...	16	16	...	5,41,850
Unclaimed Other Miscellaneous Provident Fund Deposits	...	16	16	...	15
TOTAL	(a) 2,27,23,546	15,36,35,613	17,63,59,159	15,85,06,945	1,78,52,214
BENGAL.					
<i>Civil Deposits.</i>					
Revenue Deposits	15,22,495	66,01,726	81,24,221	70,09,718	51,14,503
Civil Courts' Deposits	86,16,230	1,90,85,725	2,77,01,955	1,83,61,934	93,40,021
Criminal Courts' Deposits	2,02,423	2,88,487	4,90,910	2,85,217	2,05,693
Personal Deposits	35,12,886	1,36,98,108	1,72,10,994	1,38,53,251	33,57,543
Trust Interest Fund	26,755	2,76,673	3,03,428	2,74,001	2,827
Deposits for work done for public bodies or individuals	12,72,830	81,07,100	93,79,926	75,21,730	18,57,696
Public Works Deposits	(a) 1,39,502	1,78,080	3,15,582	1,84,258	1,31,724
Unclaimed General Provident Fund Deposits	88,796	9,200	47,996	401	47,595
Renewal and Enforcement Fees on Government Promissory Notes	503	510	1,012	495	517
Deposits on account of Enemy Property	(a) 1,32,926		1,32,926	1,32,926	...
Shipping Master's Deposits	12,188	37,685	49,871	36,200	13,671
Deposits of Cotton Cess Fund	892	11,159	12,051	11,56	495
General Police Fund	51,643	53,234	1,04,877	35,723	66,152
Unclaimed I. C. S. Provident Fund Deposits	7		7	...	7
Deposits for Sanitary works done for public bodies	4,60,175	17,11,168	21,71,341	13,31,016	8,40,325
Municipal taxes on Government residential buildings	...	827	827	...	827
<i>Other Deposits.</i>					
State Railway Deposits	(a) 976	...	976	...	976
TOTAL	(a) 1,59,98,910	5,00,57,590	6,60,51,500	4,50,41,423	2,10,10,072
UNITED PROVINCES.					
<i>Civil Deposits.</i>					
Revenue Deposits	24,23,869	62,98,006	87,21,875	62,59,444	24,62,431
Civil Courts' Deposits	(a) 63,21,363	1,40,98,705	2,04,15,071	1,48,62,911	60,52,160
Criminal Courts' Deposits	1,38,492	2,25,706	3,60,198	2,30,059	1,29,139
Personal Deposits	22,63,281	3,37,01,284	3,79,67,565	3,54,14,513	25,53,002
Forest Deposits	187	8,034	8,221	8,143	128
Trust Interest Fund	6,673	3,54,563	3,61,236	3,52,774	8,462
Unclaimed General Provident Fund Deposits	1	...	1	...	1
Deposits for work done for public bodies or individuals	(a) 2,08,587	3,37,391	5,45,928	4,64,270	81,858
Public Works Deposits	(a) 17,17,200	28,27,541	45,44,741	29,33,814	16,10,927
Renewal and Enforcement Fees on Government Promissory Notes	(a) 153	887	900	758	282
Deposits of Cotton Cess Fund	...	4,093	4,093	4,093	...
General Police Fund	2,86,342	1,17,333	4,03,575	1,18,586	2,90,039
Indian Research Fund	(a) 15,035	4,956	19,991	19,991	...
TOTAL	(a) 1,33,78,136	5,99,76,404	7,33,52,540	6,01,64,361	1,31,88,179
Carried over	15,78,02,593	72,87,56,515	88,40,59,108	74,28,83,873	14,11,95,735

(a) Differs from last year's closing balance by reason of correction since made.

No. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL, JUDICIAL and other DEPOSITS for the Year ended 31st March 1930—*contd.*

	Balance 1st April 1929	Receipts in 1929-30.	TOTAL.	Payments in 1929-30.	Balance, 31st March 1930
	R	R	R	R	R
Brought forward	15,78,02,593	72,07,50,515	88,40,59,108	74,28,63,373	14,11,95,735
PUNJAB.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 51,23,442	1,23,06,552	1,74,23,991	1,20,28,533	54,00,461
Civil Courts' Deposits	(a) 4,34,845	1,17,703	6,32,028	4,02,879	1,39,779
Personal Deposits	29,31,820	2,48,42,315	2,77,77,135	2,46,36,442	31,41,493
Trust Interest Fund	33,017	61,155	94,173	93,723	450
Public Works Deposits	81,13,416	43,59,837	75,06,174	48,53,332	26,14,031
Renewal and Enforcement Fees on Government Promissory Notes	25	176	201	170	31
Deposits for work done for public bodies or individuals	1,574	4,451	6,025	5,623	362
Unclaimed General Provident Fund Deposits	1,559	151	2,010	1,831	179
Deposits of Cotton Cess Fund	...	...	1,385	1,142	193
General Police Fund	...	8,000	7,33,956	2,71,206	4,62,750
TOTAL	(a) 1,20,12,503	4,21,67,067	4,21,67,067	4,24,17,181	1,17,62,389
BURMA.					
<i>Civil Deposits.</i>					
Revenue Deposits	19,38,781	48,82,394	68,21,175	49,43,452	18,37,723
Civil Courts' Deposits	(a) 7,55,775	21,14,753	2,73,26	21,38,485	7,37,043
Personal Deposits	(a) 35,83,423	4,56,28,261	5,12,06,444	4,84,60,383	24,40,101
Deposits on account of Enemy Property	145	9,187	9,332	9,332	...
Marine Deposits	10,001	2,500	12,501	10,504	1,997
Trust Interest Fund	84	29,130	30,076	28,740	1,336
Deposits for work done for public bodies or individuals	2,32,915	...	2,32,915	...	2,32,915
Public Works Deposits	(a) 16,59,551	38,47,462	55,07,313	39,99,194	15,07,919
Renewal and Enforcement Fees on Government Promissory Notes	11	114	125	57	68
Shipping Master's Deposits	1,345	5,679	7,024	5,638	1,386
Deposits of Cotton Cess Fund	614	7,201	7,815	7,179	726
Deposits of Lac Cess Fund	(a) 2,280	227	4,517	3,008	1,509
General Police Fund	57,438	1,83,777	1,91,215	1,38,343	52,872
Indian Research Fund	2,404	7,620	10,324	8,597	1,727
Deposits for Government Loan (Temporary)	...	30,83,780	30,89,700	20,65,760	...
<i>Other Deposits.</i>					
State Railway Deposits	678	...	678	...	678
TOTAL	1,02,46,407	5,97,60,465	7,00,06,872	6,33,82,872	66,24,000
BIHAR AND ORISSA.					
<i>Civil Deposits.</i>					
Revenue Deposits	12,19,753	20,57,941	32,77,724	20,85,992	11,91,732
Civil Courts' Deposits	42,76,588	70,20,992	1,12,97,580	73,27,014	39,9,907
Criminal Courts' Deposits	2,53,798	2,40,129	4,93,927	2,44,557	2,49,370
Personal Deposits	25,27,164	1,21,90,217	1,47,22,351	1,21,79,707	25,43,74
Trust Interest Fund	5,401	55,422	61,323	60,512	811
Deposits for work done for public bodies or individuals	57,371	1,19,543	1,76,914	1,34,003	42,651
Public Works Deposits	(a) 11,03,566	9,50,369	20,54,535	10,20,939	10,33,806
Renewal and Enforcement Fees on Government Promissory Notes	131	186	317	166	151
Unclaimed General Provident Fund Deposits	2,472	7,855	10,339	1,778	8,765
General Police Fund	47,970	89,108	1,37,138	1,55,471	—21,238
Deposits on Account of Enemy Property	...	87	87	...	67
Deposit for Government Loan (Temporary)	...	9,96,248	9,96,248	9,96,248	...
<i>Other Deposits.</i>					
State Railway Deposits	—10,693	...	—10,693	...	—10,693
TOTAL	(a) 94,84,357	2,37,34,132	3,32,18,489	2,42,09,536	90,08,553
Carried over	18,90,45,860	85,24,13,179	1,04,14,34,34	87,23,73,262	18,85,90,777

(a) Differs from last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances.

No. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL JUDICIAL and other DEPOSITS for the year ended 31st March 1930—*contd.*

	Balance 1st April 1929.	Receipts in 1929-30	TOTAL	Payments in 1929-30.	Balance, 31st March 1930.
Brought forward	R 18,90,45,860	R 85,24,18,179	R 1,01,14,64,039	R 87,28,74,262	R 16,85,90,777
CENTRAL PROVINCES AND BERAR.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 8,06,443	23,01,288	31,07,733	21,78,314	9,29,519
Civil Courts' Deposits	21,00,003	70,30,225	91,30,888	67,48,535	23,82,353
Personal Deposits	4,73,094	43,08,617	53,81,701	47,28,916	6,52,785
Forest Deposits	(a) 251	29,998	30,249	29,791	458
Trust Interest Fund	1,220	98,716	99,936	82,712	17,224
Deposits for work done for public bodies and individuals	9,397	20,709	30,403	2,753	27,651
Public Works Deposits			8,96,230	5,87,339	3,08,891
Renewal and Enforcement Fees on Government Promissory Notes	4	128	132	110	22
Unclaimed General Provident Fund Deposits	(a) 1,348	...	6,948	132	6,816
Deposits of Cotton Cess Fund	...	5,481	5,481	5,481	...
General Police Fund		16,815	16,815	16,815	...
Municipal Taxes on Government Buildings	33	5,715	5,749	5,720	20
TOTAL	37,43,558	1,19,68,710	1,87,12,278	1,43,56,529	43,25,739
ASSAM.					
<i>Civil Deposits.</i>					
Revenue Deposits	11,26,140	10,42,115	21,68,255	12,11,571	9,56,684
Civil Courts' Deposits	2,40,163	3,16,030	5,56,193	3,45,409	2,10,684
Personal Deposits	8,67,436	28,06,191	36,73,627	30,00,334	6,73,293
Forest Deposits	(a) 24,890	25,576	50,466	34,127	16,339
Trust Interest Fund	...	3,537	3,537	3,567	...
Deposits for Government Loans (temporary)	...	95,898	95,898	95,898	...
Deposits for work done for public bodies or individuals	16,732	6,030	22,792	15,423	7,364
Public Works Deposits	2,47,602	6,71,584	9,19,086	4,81,860	4,37,226
Renewal and Enforcement Fees on Government Promissory Notes	(a) 1	26	27	27	...
Unclaimed General Provident Fund Deposits	43	...	43	...	43
Labour Braid Cess Fund	10,702	50,742	61,444	58,883	7,561
General Police Fund	6,884	4,695	11,379	4,561	6,818
<i>Other Deposits.</i>					
State Railway Deposits (Railway Capital Accounts)	144	...	144	...	144
TOTAL	25,40,437	50,22,484	75,62,921	52,46,755	23,16,166
COOCH.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 37,145	84,838	1,41,978	77,495	64,573
Civil Courts' Deposits	(a) 12,372	53,279	65,651	48,047	17,604
Criminal Courts' Deposits	86	2,045	2,711	2,010	701
Personal Deposits	2,386	2,71,175	2,73,561	2,68,609	4,952
Trust Interest Fund	(a) 21	4,603	4,624	4,624	...
Public Works Deposits	(a) 2,374	4,975	7,849	4,282	3,617
TOTAL	75,444	4,20,930	4,96,374	4,04,927	91,447
TOTAL CENTRAL GOVERNMENT	(a) 19,54,05,289	87,28,50,303	1,06,82,35,602	89,29,11,473	17,53,24,129

(a) Differs from last year's closing balance by reason of correction since made.

No. 98.—ACCOUNT showing RECEIPTS, PAYMENTS, AND BALANCES of DEPARTMENTAL JUDICIAL and other DEPOSITS for the Year ended 31st March 1930—*concl.*

	Balance, 1st April 19-30.	Receipts in 19-30	TOTAL	Payments in 1929-30.	Balance 31st March 30.
	R	R	R	R	R
Brought forward	19,54,05 299	87,28,30,313	1,06,82,35,602	89,29,11,473	17,53,24,129
PROVINCIAL GOVERNMENTS.					
Deposits bearing Interest.					
<i>Depreciation Reserve Funds.</i>					
Government Commercial Undertakings—					
Madras	(a) 1,2,377	1,69,878	1,69,878	12,124	1,57,454
Burma		8,10,500	24,52,500	1,27,000	23,25,500
	(a) 17,94,577	8,27,801	26,22,378	1,39,424	24,82,954
Forest Tramway—					
Central Provinces and Berar	() 13,237	56,522	69,759	...	69,759
TOTAL	(a) 18,07,814	8,84,823	26,92,137	1,39,424	25,52,713
Deposits not bearing Interest.					
<i>Depreciation Reserve Funds.</i>					
Government Presses—					
Madras	3,65,131	1,32,097	4,97,228	86,896	4,10,332
Bombay	1,70,185	58,864	2,28,549	37,212	1,91,337
Bengal	2,26,472	1,38,089	3,64,561	83,332	2,81,229
United Provinces . . . . .	...	16,247	16,247	...	16,247
Punjab	77,299	49,759	1,27,058	80,314	46,744
Burma	72,515	77,471	1,49,986	70,738	79,248
	(a) 77,071	37,886	1,14,957	39,999	74,958
Central Provinces and Berar					
Assam	26,909	10,488	36,397	1,438	34,959
TOTAL	(a) 10,14,582	5,20,401	15,34,983	3,99,929	11,35,054
TOTAL PROVINCIAL GOVERNMENTS	(a) 28,22,396	14,04,724	42,27,120	5,39,353	36,87,767
GRAND TOTAL	a 19,82,27,695	87,42,35,027	1,07,24,62,722	89,34,50,823	17,90,11,896

(a) Differs from last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances.
4 x 2

Gain or loss on revaluation, sale, transfer, etc., of assets of the Paper Currency Reserve.

This Central Ledger head was opened in the accounts for 1927-28, for the adjustment of the various items of gain and loss arising out of the reconstruction of the Paper Currency Reserve. On the 1st April 1927, the gold and sterling securities held in the Paper Currency Reserve were revalued at the rate of Rs. 13½ to the pound sterling, in accordance with the provisions of the Indian Paper Currency Act, 1927, which came into force on that date. On the analogy of the procedure adopted in 1920, when the loss on revaluation of the gold and sterling assets of the Paper Currency Reserve was debited to a suspense head "Adjustment of Exchange on revaluation of gold and sterling securities in the Paper Currency Reserve", the gain from revaluation on the 1st April 1927 was credited to this suspense head, which has been debited with the loss on the realisation of rupee securities in the Paper Currency Reserve and also with the loss arising on the sale of Currency Reserve silver. The question of final adjustment of the items outstanding under this head is under consideration.

No. 93-A—ACCOUNT of GAIN or LOSS on REVALUATION, SALE, TRANSFER, etc., of ASSETS of the PAPER CURRENCY RESERVE during the year ended 31st March 1930.

	Balance on 1st April 1929 (Credits +, Debits —).	Transactions during 1929-30.		Balance on 31st March 1. 30 (Credits +, Debits —).
		Debits.	Credits.	
	₹	₹	₹	₹
Gain on revaluation of gold and sterling securities in the Reserve.	+9,29,74,184	.	...	+9,29,74,184
Loss on realisation of rupee securities in the Reserve.	—1,48,18,375	...	...	—1,48,18,375
Loss on sale of silver	—4,18,91,783	6,19,55,909	76,623	—10,87,71,089
		6,19,55,909	76,623	—2,51,15,260
Net loss 1-4-29-30 . . . . .	...	6,18,79,286	...	...

Exchange on Remittance Accounts.

From the 1st April 1920 to the 31st March 1927, the accounts were prepared on the basis of the rate of 2s. per rupee for the conversion of English sterling transactions into rupees. The sterling value of the rupee stood, however, at a lower level in the latter part of this period, and in consequence large sums were brought to account as credits and debits on account of exchange in respect of transactions involving remittance of funds to and from England. Since the 1st April 1927, the accounts are being prepared on the basis of the new statutory rate of 1s. 6d. to the rupee, and as the average rates of exchange since April 1927 have not differed materially from the rate of 1s. 6d. the gains and losses adjusted in the accounts since 1927-28 have been comparatively small.

2 The present procedure for the allocation between different heads of exchange gains or losses is as follows. All exchange arising in respect of remittance transactions with England is brought to account in the first instance under the Deposit head "Exchange on Remittance Accounts", (see Account No. 94). Adjustments are then made, both in the Central and Provincial Accounts, transferring the same in respect of receipts and expenditure in England to the appropriate heads, Revenue and Capital, under which the transactions in England occur. These adjustments are made monthly, the calculations being based on the average Calcutta daily market rate for telegraphic transfers on London, which is taken as the standard for effecting remittances to England to meet expenditure in that country. The effect of this procedure is that the adjustments on account of exchange in respect of the revenue and expenditure of non-commercial services, which were up to the year 1920-21 shown in lump under the revenue or expenditure head 'XXIX or 40—Exchange', are now distributed over the respective heads of revenue and expenditure. (See Accounts Nos. 2, 3, 5 and 6).

3 The entire procedure outlined above requires reconsideration as a result of the fixation of exchange at 1s. 6d. the rupee with effect from the 1st April 1927, and the question of its revision and of the disposal of the eventual balance under this head is under the consideration of the Government of India. Pending a decision, the old procedure has been followed also in the accounts for 1929-30.

No. 94.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNTS for the year ended 31st March 1930.

	Credits.	Debits.
	Rs	Rs
Balance on 1st April 1929	12,86,56,944	...
Transactions during 1929-30—		
Sterling purchased in India . . . . .	..	10,46,053
Postal and Money Order transactions	1,95,671	...
Remittances on account of proceeds of Liquidation of Enemy Property . . . . .	...	1,77,962
Persia Bills	40,413	..
Miscellaneous	2,303	...
TOTAL	13,00,00,000	12,23,005
Net loss by exchange during the year . . . . .	...	9,84,695
Deduct—Loss by Exchange in respect of Sterling transactions transferred to—		
Central Government:—		
Railways { Capital 11,76,735		
{ Revenue 9,03,985		
Posts and Telegraphs { Capital 6,246		
{ Revenue —4,815		
Irrigation . . { Capital		
{ Revenue 4.8		
Vizagapatam Harbour—Capital.	4,388	
New Capital at Delhi	4,213	
Currency Capital Outlay	135	
Capital Outlay on Light-houses and Lightships	2,724	
Other transactions—Central { Capital 164		
{ Revenue 17,04,115		
Provincial Governments:—		
Irrigation . . { Capital 15,799		
{ Revenue 7,962		
Bombay Development Scheme	372	
Other transactions—Provincial { Capital 5,839		
{ Revenue 2,62,635		
Total loss transferred		—40,80,860
NET CREDIT BROUGHT TO ACCOUNT UNDER THIS HEAD DURING THE YEAR	31,06,875	...
BALANCE HELD UNDER SUSPENSE ON 31st MARCH 1930	13,16,63,819	...

Revenue Reserve Fund.

The Government of the Punjab transferred Rs 20 lakhs from its Revenue account of 1926-27 to a Revenue Reserve Fund, with a subsequent retransfer of Rs. 10 lakhs from the Fund to the Revenue account, leaving a balance of Rs 10 lakhs in the Fund. A further sum of Rs 15 lakhs was transferred to the Fund from the Revenue Account of 1927-28. The original intention of the Punjab Government in instituting this Fund was to put aside year after year a substantial amount in the Revenue section of the account until a sufficient sum had been accumulated in the Fund to insure against an unexpected shortage or failure of revenue owing to seasonal or other calamities by creating an actual Reserve Fund out of the current revenue. The Local Government have since agreed to create an invisible fund for the redemption of debt, designed not to be drawn upon but to provide security for borrowing to meet expenditure on the revenue account. The cardinal feature of this plan is that when there has been a true surplus in the revenue account, after excluding the extraordinary receipts of the Local Government on the one side and capital expenditure met therefrom on the other, it shall be open to the Local Government to make special appropriations to the redemption of debt or to the acquisition of suitable Government securities. This separate fund has therefore been abolished and the amount of the adjustment of the outstanding balance at credit of the Fund is under consideration.

A portion of the Reserve Fund of the Punjab Government has been temporarily invested in that Government's own bonds, and the interest accruing on this investment has been created to the fund.

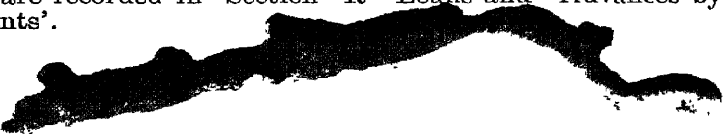
No. 91-A.—STATEMENT showing the APPROPRIATIONS to and from the REVENUE RESERVE FUND of the PUNJAB GOVERNMENT during the year 1929-30 and the BALANCE at credit of the FUND at the commencement and close of the year.

	Balance, 1st April 1929.	Transactions during 1929-30.		Investments.	Interest on Investments.	Balance, 31st March 1930.
		Appropriation to the Fund from Revenue — vide Account No. 79-C.	Appropriation from the Fund for expenditure— vide Account No. 79-C.			
	R	R	R	R	R	R
PROVINCIAL GOVERNMENTS.						
Government of Punjab.						
Revenue Reserve Fund . .	23,96,114	...	15,00,000	38,051	5,539	9,39,704
Revenue Reserve Fund Investment Account.	1,17,733	..	...	—38,051	...	70 082
TOTAL .	25,13,847	...	15,00,000		5,539	10,10,386

Section Q.—Loans and Advances by the Central Government.

The loans and advances brought to account in this section were formerly confined solely to transactions with the public. Since 1925-26 the scope of the section has been expanded by the inclusion of interest-bearing advances to Government servants for house-building and purchase of conveyances, which were formerly recorded under 'Advances Repayable', and also of advances by the Government of India to the Provincial Loans Fund. Advances made by the Government of India to the Shan States Federation are also brought to account under this head.

The rate of interest charged on advances to Government servants has been fixed for the present at 5 per cent., while the rate charged on loans and advances to Indian States, public bodies and persons, etc., is normally 6 per cent., though it is occasionally varied for special reasons. The rate of interest charged by the Government of India to the Provincial Loans Fund is determined with reference to the cost of new borrowings to the Government of India from time to time. Loans and advances made by Provincial Governments to public bodies and private persons and met from Provincial Revenues are recorded in 'Section R—Loans and Advances by Provincial Governments'.



No. 95.—ACCOUNT of LOANS and ADVANCES by the CENTRAL GOVERNMENT, showing the amounts ADVANCED and REPAYED during the year ended 31st March 1930, and the Balances of such LOANS, etc., at the COMMENCEMENT and CLOSE of the year.

	Balance on 1st April 1929.		Amount Advanced during the year.		Total		Amount Repaid during the year.		Balance on 31st March 1930.		Amount of Interest received and credited to Revenue (See Account No. 85).	
	₹	Rs.	₹	Rs.	₹	Rs.	₹	Rs.	₹	Rs.	₹	Rs.
Advances to Provincial Loans Fund	1,37,47,75,011		12,05,55,000		1,49,53,30,011		7,70,98,071		1,42,82,01,940		6,19,72,177	
Advances to Government Servants—												
House Building Advances	27,94,511(a)		15,31,680		1,27,191		14,55,311		30,01,800		92,516	
Advances for the purchase of motor cars	46,71,919(a)		36,83,172		88,05,091		36,70,861		16,34,730		2,50,428	
Advances for the purchase of other conveyances	4,58,726(a)		4,56,628		9,15,254		4,64,797		4,50,457		25,224	
Passage Advances	1,04,769(a)		82,082		1,86,791		73,870		1,12,815		1,730	
Other Advances	276(a)		2,01,105		2,01,471		55,279		1,46,182		40	
TOTAL	80,30,191		59,05,607		1,39,35,798		55,59,724		88,46,074		3,39,938	
Loans and Advances to Indian States, Public Bodies, Private Persons, etc.—												
Loans to Indian States	6,47,02,244(a)		2,08,31,817		8,55,34,061		9,43,471		8,47,78,580		37,85,049	
Loans to Presidency Corporations including Port Trusts	7,12,53,256(a)		...		7,12,53,256		18,08,884		6,99,43,631		26,14,492	
Loans to Municipalities	25,07,858		...		24,07,858		1,00,119		24,07,739		81,041	
Loans to Landholders and other Notabilities	10,66,590(a)		1,23,880		11,90,470		55,295		11,35,175		81,117	
Regimental and other Loans (Military)	22,303		...		22,303		17,778		4,525		1,623	
Loans to District and other Local Fund Committees	8,89,866		...		8,89,866		78,915		7,60,951		49,513	

Advances under Special Laws	3,77,805	9,182	3,86,987	29,262	3,57,725	22,890
Advances to Cultivators	24,18,646(a)	14,41,527	38,60,072	4,04,337	31,55,715	30,188
Loans to Local Boards for Railway Construction	3,17,877	...	3,17,877	58,689	2,70,188	12,128
Miscellaneous Loans and Advances	7,67,003(a)	6,00,000	13,67,603	40,352	13,27,081	12,248
Loans to Railway Companies	20,10,000	..	20,10,000	..	20,10,000	93,924
Loans to Port Funds . . . . .	...	7,00,000	7,00,000	..	7,00,000	..
Total	14,68,71,713	2,32,08,406	16,85,71,119	54,37,802	16,71,40,850	67,64,196
Loans, to Eban States Federation	5,00,000	5,00,000	10,00,000	10,00,000	10,00,000	21,863
GRAND TOTAL	1,52,96,76,918	15,01,87,013	1,67,98,13,933	7,81,95,597	1,60,18,58,534	6,90,88,174
Distribution of the Grand Total—						
India General	1,88,89,97,471(a)	12,51,87,928	1,60,90,85,357	7,81,09,821	1,43,30,75,376	6,24,16,968
Baluchistan	7,81,656	3,44,547	11,26,203	1,96,514	9,29,659	29,145
North-West Frontier Province	33,44,279(a)	11,13,919	44,62,198	3,62,410	41,00,779	83,468
Madras	1,33,81,110	3,32,742	1,37,17,254	7,95,688	1,29,22,294	5,68,332
Bombay	3,62,10,706	9,86,860	3,71,5	8,26,307	3,62,70,259	11,75,758
Bengal	2,55,35,599	2,57,375	2,57,375	8,12,824	2,45,80,150	10,40,945
United Provinces	5,14,652(a)	3,28,431	8,43,083	3,51,195	4,91,848	19,988
Punjab	6,20,69,187	1,96,69,755	8,17,58,942	2,99,807	8,14,59,075	36,03,079
Burma	17,87,353(a)	11,39,669	29,27,021	6,48,511	22,78,510	68,883
Bihar and Orissa	10,66,117	1,04,109	11,70,226	2,34,600	9,45,566	5,1,303
Central Provinces	3,41,698(a)	2,39,957	5,81,553	1,98,046	3,83,139	13,100
Assam	5,30,510	3,84,292	9,14,712	3,51,039	6,63,673	7,887
Cooch	2,13,681	52,621	2,66,302	48,756	2,17,446	12,168

(a) Differs from the last year's closing balance by reason of correction since made.
 (b) Taken in reduction of charges under "B—Interest on Ordinary Debt." (See Account No. 42-A).

No. 96.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS, showing the amounts ADVANCED and REPAYD during the year ended 31st March 1930, and the Balances of such LOANS, etc., at the commencement and close of the year.

	Amount, 1st April 1929	Amount Advanced	TOTAL	Amount Repaid	Amount, 31st March 1930	Amount of Interest received and credited to Revenue (See Account No. 45).
	R	R	R	R	R	R
Government of Madras.						
Loans to Presidency Corporations including Port Trusts	(a) 1,05,05,350	16,50,000	1,21,55,350	4,89,558	1,16,65,792	5,50,128
Loans to Mofussil Municipalities	1,02,11,079	13,58,714	1,15,69,793	4,86,120	1,10,78,673	5,53,089
Loans to District and other Local Fund Committees	42,38,755	5,87,975	48,26,730	6,84,484	41,90,266	2,25,154
Loans to Indian States, Land-holders and other Notabilities			1,341	995	849	47
Advances to Cultivators		14,92,747	1,60,422	10,900	1,38,74,982	9,60,115
Advances under Special Laws	7,29,910	142	7,30,052	2,317	87,705	1,44,077
Loans to Local Boards for Railway Con- struction	13,84,374		13,84,374	26,414	13,57,960	89,984
Miscellaneous Loans and Advances	41,74,647	9,01,079	51,65,726	5,45,421	46,20,305	2,79,950
TOTAL	4,58,36,854	60,75,457	5,19,12,311	50,36,279	4,68,76,082	28,95,824
Government of Bombay.						
Loans by the Bombay Development Depart- ment	6,85,80,753	5,77,022	6,91,07,775	4,84,978	6,86,22,797	44,38,269
Loans to Presidency Corporations including Port Trusts	15,26,28,425	...	15,26,28,425	57,76,069	14,68,52,356	84,60,595
Loans to Mofussil Municipalities	48,54,477	4,93,950	48,48,427	1,89,658	46,58,769	1,77,276
Loans to District and other Local Fund Committees	12,66,775	...	12,66,775	36,860	12,29,915	67,141
Loans to Indian States, Land-holders and other Notabilities	(a) 4,20,550	...	4,20,550	60,175	3,60,375	80,135
Advances under Special Laws	59,840	...	59,840	38,445	21,395	23,941
Advances to Cultivators	1,56,11,974	81,46,555	1,87,61,529	28,21,021	1,59,87,508	6,34,588
Miscellaneous Loans and Advances	54,89,781	6,87,750	61,77,481	9,08,074	52,78,807	2,87,424
TOTAL	24,83,62,525	49,08,277	25,32,70,802	1,08,13,880	24,29,56,922	1,41,69,862
Carried over	20,41,99,379	1,09,88,784	20,51,88,113	1,58,50,159	23,98,82,954	1,70,06,186

(a) Differs from the last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances.

No. 96.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS, showing the amounts **ADVANCED** and **REPAID** during the year ended 31st March 1930, and the Balances of such **LOANS**, etc., at the commencement and close of the year—*contd*

	Amount, 1st April 1929	Amount Advanced	TOTAL	Amount Repaid.	Amount, 31st March 1930	Amount of Interest received and credited to Revenue (See Account No. 44)
	₹	₹	₹	₹	₹	₹
Brought forward	29,41,99,379	1,09,83,734	30,51,83,113	1,53,50,159	28,98,32,954	1,70,03,186
Government of Bengal.						
Loans to Mofussil Municipalities . . .	26,02,948	4,32,000	30,34,948	2,90,155	27,44,793	1,38,512
Loans to Port Funds . . .	1,01,231	—	1,01,231	4,122	4,27,139	12,150
Loans to District and other Local Fund Committees . . .	(a) 20,44,186	20,000	20,64,186	63,703	20,44,761	81,933
Advances under Special Laws . . .	2,86,622	28,582	3,10,184	77,068	2,33,116	5,632
Advances to Cultivators . . .	(a) 15,28,774	7,06,238	22,35,012	6,69,958	15,65,054	87,158
Miscellaneous Loans and Advances . . .	(a) 7,345	4,949	12,294	3,021	9,273	378
TOTAL . . .	67,71,416	13,36,749	81,08,165	11,28,029	69,80,136	3,25,863
Government of United Provinces.						
Loans to Mofussil Municipalities . . .	2,02,48,117	5,09,888	2,08,48,005	6,27,261	2,02,20,744	6,80,887
Loans to District and other Local Fund Committees . . .	(a) 1,14,677	—	1,14,677	8,600	1,06,077	6,820
Loans to Indian States, Land-holders and other Notabilities . . .	27,35,762	—	27,35,762	1,65,118	25,70,644	1,48,168
Advances under Special Laws . . .	1,44,859	—	1,44,859	19,363	1,25,496	8,551
Advances to Cultivators . . .	(a) 1,41,86,193	64,98,471	2,06,79,664	77,36,717	1,29,42,947	6,85,223
Miscellaneous Loans and Advances . . .	17,78,632	16,500	17,95,182	8,75,035	9,20,097	1,20,035
TOTAL . . .	3,92,08,240	71,09,859	4,63,18,099	94,82,094	3,68,86,005	16,50,579
Carried over . . .	34,01,79,085	1,94,30,842	35,96,09,927	2,59,10,282	33,36,99,095	1,89,81,628

(a) Differs from the last year's closing balance by reason of correction since made.

No. 96.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS, showing the amounts **ADVANCED** and **REPAID** during the year ended 31st March 1930, and the Balances of such LOANS, etc., at the commencement and close of the year—*contd.*

	Amount, 1st April 1929	Amount Advanced.	TOTAL.	Amount Repaid	Amount, 31st March 1929	Amount of Interest received and credited to Revenue (See Account No. 32)
	R	R	R	R	R	R
Brought forward	34,01,79,085	1,94,30,342	35,96,09,377	2,59,10,282	33,28,99,095	1,89,81,228
Government of Punjab.						
Loans to Mofussil Municipalities	(a) 28,73,995	6,50,000	35,25,998	2,25,340	32,90,640	1,98,045
Loans to Indian States, Landholders and other Notabilities			1,86,000	35,800	1,53,701	10,276
Loans to District and Other Local Fund Committees	5,60,612	4,540	6,35,152	58,388	5,78,761	27,170
Advances to Cultivators	(a) 95,31,497	60,89,478	1,56,20,975	22,27,026	1,33,93,939	3,52,952
Miscellaneous Loans and Advances	(a) 4,89,837	5,31,980	10,21,817	3,89,744	6,32,073	23,486
TOTAL	1,36,47,445	73,45,998	2,09,93,443	20,44,317	1,80,49,126	6,12,529
Government of Burma.						
Loans to Mofussil Municipalities	13,36,076	17,000	13,53,076	80,112	12,72,964	83,767
Loans to Port Funds	43,40,050	...	43,40,050	2,02,188	41,27,862	2,89,678
Loans to Indian States, Landholders and other Notabilities	6,000	...	5,000	905	4,095	250
Loans to District and other Local Fund Committees	58,14,072	62,026	58,76,098	40,071	58,36,027	3,47,506
Advances to Cultivators	32,14,434	17,86,977	49,53,411	19,22,142	30,31,269	3,67,094
Miscellaneous Loans and Advances	2,51,318	1,17,460	3,98,778	1,12,560	2,86,218	1,646
TOTAL	1,49,90,945	19,85,463	1,69,26,408	23,57,978	1,45,68,430	10,89,041
Carried over	36,88,17,425	2,87,11,803	39,75,29,228	3,12,12,577	36,63,16,651	2,06,84,098

(a) Differs from the last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances

No. 93.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS, showing the amounts **ADVANCED** and **REPAID** during the year ended 31st March 1930, and the Balances of such LOANS, etc., at the commencement and close of the year—*contd.*

	Amount, 1st April 1929	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1930.	Amount of Interest received and credited to Revenue (See Account No. 42)
	R	R	R	R	R	R
Brought forward	86,88,17,425	2,87,11,803	89,75,29,228	3,12,12,577	36,03,16,651	2,06,84,098
Government of Bihar and Orissa.						
Loans to Mofussil Municipalities		5,000	53,483	34,490	4,18,093	13,445
Loans to District and other Committees	82,22,861	8,08,000	90,30,861	2,00,972	88,29,889	4,52,808
Advances under Special Laws	(a) 2,04,238	29,447	2,33,685	31,454	2,02,231	7,482
Advances to Cultivators	(b) 14,06,561	2,82,271	16,71,832	8,70,714	9,01,118	76,259
Miscellaneous Loans and Advances	14,900	...	14,900	1,450	13,450	584
TOTAL	1,01,90,043	12,74,718	1,14,04,761	11,39,080	1,02,45,681	5,60,328
Government of Central Provinces and Berar.						
Loans to Mofussil Municipalities	24,82,070	1,85,000	26,47,070	1,48,949	24,96,228	1,28,768
Loans to Indian States, Land-holders and other Notabilities	(a) 9,96,902	..	9,96,902	170	9,96,732	15,484
Advances to Cultivators	50,09,772	52,02,520	1,02,12,292	13,88,684	88,23,608	1,42,375
Miscellaneous Loans and Advances	...	73,800	73,800	4,000	69,800	...
TOTAL	84,88,744	54,60,320	1,39,29,564	15,41,698	1,23,87,868	2,56,627
Carried over	88,74,16,212	3,54,47,341	42,28,63,553	3,38,93,353	38,89,70,200	2,15,21,033

(a) Differa from last year's closing balance by reason of correction since made.

No. 96.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS, showing the amounts ADVANCED and REPAID during the year ended 31st March 1930, and the Balances of such LOANS, etc., at the commencement and close of the year—*concl.*

	Amount, 1st April 1929	Amount Advanced	Total	Amount Repaid.	Amount, 31st March 1930	Amount of interest received and credited to Revenue (See Account No. 42).
	R	R	R	R	R	R
Brought forward	38,74,16,212	3,54,47,841	42,28,64,053	3,38,93,858	38,89,70,200	2,15,21,053
Government of Assam.						
Loans to Municipalities	1,58,006	13,500	1,71,506	15,006	1,56,500	8,269
Loans to District and other Local Fund Committees				15,777	1,60,129	7,522
Loans to Indian States, Land-holders and other Notabilities		...	2,12,...	21,868	1,80,601	10,747
Advances to Cultivators	5,61,190	30,01,444	35,62,634	72	33,73,462	15,902
Miscellaneous Loans and Advances	32,813	86,850	69,163	4,712	64,451	1,591
TOTAL	10,67,384	30,64,294	41,81,678	2,46,635	38,85,143	44,191
Shan States Federation.						
Loans to Indian States, Land holders and other Notabilities	29,900	20,000	49,900	22,950	26,950	(b)
Loans to District and other Local Fund Committees	12,654	...	12,654	1,279	11,375	759
TOTAL	42,554	20,000	62,554	24,229	38,325	759
GRAND TOTAL	38,85,26,150	3,85,31,635	42,70,57,785	3,41,64,117	39,28,98,668	2,15,66,008
Distribution of Grand Total.						
Government of Madras	(a) 4,58,36,854	60,75,457	5,19,12,311	50,36,279	4,68,76,082	28,35,824
" " Bombay	(a) 24,83,62,525	40,68,277	25,32,70,802	1,08,13,880	24,29,56,022	1,41,60,362
" " Bengal	67,71,418	18,38,749	81,08,165	11,28,029	69,80,136	3,21,868
" " United Provinces	3,92,08,240	71,09,859	4,63,18,099	94,32,094	3,68,86,005	16,50,379
" " Punjab	(a) 1,36,47,445	73,45,998	2,09,93,443	29,44,317	1,80,49,126	6,12,621
" " Burma	1,49,00,945	19,35,468	1,69,26,408	23,57,978	1,45,58,430	10,89,841
" " Bihar and Orissa	1,01,80,043	12,74,718	1,14,04,761	11,89,080	1,02,65,681	5,50,328
" " Central Provinces and Berar	84,68,744	54,60,820	1,39,29,564	15,41,696	1,23,67,968	2,66,627
" " Assam	10,67,384	30,64,294	41,81,678	2,46,635	38,85,143	44,191
Shan States Federation	42,554	20,000	62,554	24,229	38,325	759
TOTAL	38,85,26,150	3,85,31,635	42,70,57,785	3,41,64,117	39,28,98,668	2,15,66,008

(a) Differs from last year's closing balance by reason of correction since made.
(b) Free of interest.

N. to W.—Debt, Deposits and Advances.

Remittances between India and England.

The transactions brought under this Remittance head fall into three classes :—

(1) Transactions put through by the agency of Government on behalf of third parties, chiefly His Majesty's Imperial Government, involving cash recoveries from or cash payments to them against corresponding payments or receipts in India on their behalf, such as recoverable expenditure incurred in India on account of the War Office or the Admiralty, and expenditure incurred in England on behalf of Local Funds, Indian States, etc.

(2) Transactions which require final adjustment in the Indian Accounts. Such transactions mostly appear in the High Commissioner's accounts. With the gradual extension of the functions of the High Commissioner as agent to the Government of India, the number of transactions of this nature in the Secretary of State's accounts is gradually diminishing.

(3) Cash remittances from India to England and *vice versa* of funds belonging to India. Under this class come

(a) Sterling purchased

(b) Sterling

taken over in London.

Transfers through the Paper Currency Reserve, and

(c) Transfers through the Gold Standard Reserve.

Items (a) and (b) of class (3) have been fully explained in the note to Account No 98. Item (c) represents the proceeds of sterling loans raised in the London market by local authorities, etc., taken over by the Secretary of State against corresponding payments by the Government of India in India at the prevailing rate of exchange. The last two items represent, as the heads indicate, a transfer of funds from the Treasury balances to the Reserves in India or England against a corresponding withdrawal from the Reserves to the Treasury in England or India.

The details of transactions falling under classes (1) and (2) above are given in Account No 97. The various descriptive heads under which these transactions are shown indicate their nature.

No. 97.- ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS
and the BALANCES unadjusted at

UNADJUSTED BALANCES.		N ^o . of Item
1st April 1929		
Debits	Credits	
£	£	
Part I.—Account Current with the Secretary of State for India.		
<i>His Majesty's Imperial Government.</i>		
War Office—		
Military expenditure at Aden		2,043 1
Remittances paid in India on behalf of Asiatic Artillery at Hong Kong and Singapore	5,127	.. 2
Enlistment of Indians for service in the Colonies	401	.. 3
Payments in India on A. F. O. 1706	30,364	.. 4
Payments in England on I. A. F. A. 602 . . . . .	...	.. 5
Effects of deceased Officers and men of the Army . . . . .	...	655 6
Additional Indian Troops lent to Hong Kong . . . . .	...	.. 7
Shanghai Defence Force	16,093	.. 8
Funds for Command Paymaster, Aden	11	.. 9
Pensions issued in India on behalf of the War Office	1,12,341	.. 10
Air Ministry—		
Military Expenditure at Aden	238	.. 11
Payments in India on A. F. O. 1706	5,528	.. 12
„ „ England on I. A. F. A. 602 . . . . .	...	.. 13
Expenditure in connection with the Air Ministry in Iraq	1,347	.. 14
Funds supplied to the Royal Air Force, Iraq . . . . .	...	.. 15
Anship base at Karachi. Civil . . . . .	...	.. 16
„ „ „ Military . . . . .	...	.. 17
Funds for Command Accountant, Royal Air Force, Aden . . . . .	...	2,191 18
Admiralty—		
Admiralty Transports	26	.. 19
Advances in India on account of Naval Services (Civil)	8,623	.. 20
„ „ „ ditto (Military)	2,668	.. 21
Pensions issued in India on behalf of the Admiralty	(a) 280	.. 22
Foreign Office—		
Lighting and Buoying the Persian Gulf . . . . .	...	2 23
Persian Gulf Radio Offices . . . . .	...	817 24
Board of Trade—		
Basses and Minicoy Light Dues . . . . .	...	765 25
Balances of Indian Shipping Masters' Accounts	2,546	.. 26
Lighthouses in the Red Sea (Civil)	2,210	.. 27
„ „ „ (Military) . . . . .	...	.. 28
Expenditure in India on Transports	5,098	.. 29
Sundry Departments and Dominion Governments—		
Expenditure in connection with Dominion Officers Serving in India	5,328	.. 30
Postal and Money Order Transactions with the United Kingdom . . . . .	...	11,538 31
Postal and Money Order Transactions with Colonial Administrations . . . . .	...	.. 32
Payments in India chargeable to the Ministry of Pensions	18,083	.. 33
Pensions issued in India on behalf of His Majesty's Paymaster-General	(a) 2,098	.. 34
Bills drawn in India on account of Emigration of Coolies and African Protectorates	5,800	.. 35
Opium shipped to Hong Kong and the Straits Settlements . . . . .	...	.. 36
Bills and Telegraphic Transfers drawn on India by the High Commissioner for Iraq . . . . .	...	.. 37
National Health Insurance. Sale of Stamps in India . . . . .	...	126 38
Political Expenditure at Aden recoverable from the Colonial Office . . . . .	...	6,120 39
Unemployment Insurance. Sale of Stamps in India . . . . .	...	105 40
Miscellaneous (Civil)	2,789	.. 41
„ „ „ (Military)	8,634	.. 42
TOTAL HIS MAJESTY'S IMPERIAL GOVERNMENT	1,180,620	23,557

(a) Part of £216,559 shown in the previous year under the head "Pensions, etc., issued in India to officers and men (Naval and Military) or their dependants."

between INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1930, the commencement and close of that year.

No. of Item.	TRANSACTIONS IN 1929-30				UNADJUSTED BALANCES	
	INDIA		ENGLAND		31st March 1930.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
1	1,405	1,299	.	575	..	2,512
2	19,374	22	..	10,750	5,200	..
3	1,595	30	.	543	1,604	..
4	53,558	13	.	92,104	37,715	.
5	...	15,021	.	.	.	.
6	1	...	.	.	..	481
7	...	...	.	.	2,010	.
8	...	13,535	.	11,6...	.	...
9	...	11	.	.	.	..
10	42,850	...	..	33,887	22,204	...
11	3,205	202	..	238	3,003	...
12	1,879	1	..	6,903	415	...
13	...	6,424	6,424	...	...	...
14	7,506	870	..	6,841	1,633	...
15	573,750	..	...	573,750	...	...
16	3,439	...	...	3,189	...	...
17	1,040	...	...	-2,106	953	...
18	172,500	...	...	172,500	...	...
19	43	.	...	60	...	...
20	69,419	...	...	72,743	3,302	...
21	36,095	...	.	11,808	26,445	...
22	1,082	..	..	1,092	280	...
23	2	.	...	...	...	...
24	2,960	2,655	...	260	...	272
25	28	2,851	2,073	...	...	1,222
26	31,13	915	...	3,297	1,517	...
27	5,772	139	...	6,579	1,264	...
28	...	.	...	...	...	...
29	11,237	908	...	13,608	1,644	...
30	10,573	166	..	13,110	2,625	...
31	414,845	320,488	404,000	...	...	13,174
32	617,133	...	...	617,133	...	...
33	42,443	...	...	43,095	15,980	...
34	10,427	...	...	10,609	2,756	...
35	73,712	..	...	60,380	13,672	...
36	556,01	...	...	556,301	...	...
37	15,000	...	...	22,500	...	7,500
38	...	178	254	...	...	50
39	24,169	1,127	..	22,305	...	5,358
40	...	256	263	...	...	95
41	301,524	7,593	7,363	320,005	...	16,652
42	24,386	42,009	40,804	21,71	19,074	...
	3,187,057	931,087	484,434	2,718,172	169,411	51,377

N. to W.—Debt, Deposits and Advances

No. 97---ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS
and the BALANCES unadjusted at

	UNADJUSTED BALANCES.		No. of Item.
	1st APRIL 1920.		
	Debits.	Credits.	
	£	£	
Brought forward	139,629	28,857	
<i>His Majesty's Indian Government in London.</i>			
OTHER REMITTANCE TRANSACTIONS—			
Exchange Adjustments on Remittance Transfers	...	...	43
Superior Services (India) Family Pensions	...	38	44
Effects of deceased Officers and Members of the Indian Army	...	10	45
Remittances by British Soldier's deposit in the Post Office Savings Bank or investment in British Securities	...	20 610	46
Indo-European Telegraphs Remittances	...	...	47
Remittances for payment by the India Office	...	247	48
Mission to the Court of Persia. Bills and Telegraphic Transfers	...	5,000	49
Miscellaneous Pay and Pensions chargeable to Local Funds, etc.	...	...	50
Recoveries on account of allotments paid in India	...	...	51
Expenses of Indian Cadets at Sandhurst	...	18	52
Sundry Provident Funds maintained in India	...	...	53
Rohilkhand and Kumaon Railway—Interest on 4 per cent. Debenture Stock allocated to State Works	...	...	54
Indian Military Widows' and Orphans' Fund (Sterling Branch)	...	...	55
Opium Supplied to the Siamese Government	...	...	56
Government of India Rupee Loans	...	...	57
Miscellaneous—			
Civil	82	...	58
Military	...	18	59
TOTAL—HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON	82	25,931	
TOTAL PART I—ACCOUNT CURRENT WITH THE SECRETARY OF STATE	1,80,661	4,788	

between INDIA and ENGLAND, the TRANSACTIONS during the year ended 31st March 1930, the commencement and close of that year—*contd.*

No of Item.	TRANSACTIONS IN 1929-30				UNADJUSTED BALANCES	
	INDIA.		ENGLAND		31st MARCH 1930	
	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£
	3,167,057	991,087	434,444	2,718,172	160,411	51,877
43	3	137		3	...	...
44	842	55,596			...	...
45		31	291		...	10
46		102,951	107,224	..	..	16,387
47	..	3,047	2,673	..	..	374
48	..	1,347	1,413	.	...	187
49	..	40,000	45,000	...	...	...
50	.	2,877	2,877	...	...	...
51	52	...	..	52	...	...
52	5	752	713	...	...	47
53	315	...	...	315	...	...
54		27,246	27,246	...	...	...
55	.	34,973	34,342	...	...	691
56	361,922	...	...	361,922	...	...
57	...	148		—148	...	...
58	5,919	26,552	26,602	5,962	89	...
59	29,547	6,446	6,523	28,905	621	...
	308,605	302,865	309,340	397,101	860	17,680
	3,565,662	1,288,462	794,304	3,115,273	170,071	68,957

N, to W.—Debt, Deposits and Advances

↓ P

No. 97.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS and the BALANCES unadjusted at

		UNADJUSTED BALANCES.		No. of Items.
		1st APRIL 1920.		
		Debits.	Credits.	
		£	£	
Brought forward		189,661	49,788	
Part II—Account Current with the High Commissioner for India.				
<i>His Majesty's Indian Government in London.</i>				
Security Printing Press.		..	...	1
Payment on account of the Sussex Trust Fund.		..	...	2
Stores for Medical Stores Depots and Workshops.		..	...	3
Stores for Ordnance Factories in India.		..	...	4
Stores for Royal Indian Navy.		..	...	5
Stores charged to Local Funds and Indian States.		..	...	6
Stores for Provincial Governments' Commercial Undertakings.		..	...	7
Pay and Pensions chargeable to Local Funds, etc.		..	...	8
Passage Advances to Government Officers (Civil)		..	...	9
Ditto ditto (Military)		..	...	10
Advances on account of Motor Cars and recoveries of such Advances (Civil)		..	...	11
Ditto ditto ditto (Military)		..	..	12
Purchase of Java Quinine		..	...	13
Sale of Opium shipped to England		..	...	14
Publications supplied to India (Civil)		11	...	15
Ditto ditto (Military)		2	...	16
(Concession Passages (Civil)		170	...	17
Ditto (Military)		..	170	18
Sundry Provident Funds (Civil)		..	...	19
Ditto (Military)		..	...	20
General Provident Fund (Civil)		1	...	21
Ditto (Military)		..	...	22
Indian Civil Service Provident Fund		..	...	23
Commutation of Pensions Central (Civil)		..	...	24
" " " (Military)		..	...	25
" " " (Provincial)		..	...	26
Stores for Grass Farms		..	...	27
Stores for Dairy Farms		..	..	28
Miscellaneous (Civil)		388*	...	29
" (Military)		..	7*	30
TOTAL PART II—ACCOUNT CURRENT WITH THE HIGH COMMISSIONER		517*	177*	
TOTAL ACCOUNT CURRENT BETWEEN INDIA AND ENGLAND		140,178*	49,965*	
Ditto				
IN RUPEES				

*Differs from the last year's closing balance by reason of correction since made.

between INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1930, the commencement and close of that Year—*concl'd*

No. of Item	TRANSACTIONS IN 1929-30.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND		31st MARCH 1930.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts)	Debits.	Credits.
	£	£	£	£	£	£
	3,565,662	1,233,452	794,404	3,115,273	170,071	68,957
1	..	103,198	103,198	..	..	..
2	..	879	879	..	..	..
3	...	96	..	..	..	..
4	..	..	..	..	..	..
5	..	..	69,059	..	..	..
6	..	25,164	25,164	..	..	..
7	...	21,388	21,388	..	..	..
8	...	27,521	27,521	..	..	..
9	...	983	983	..	..	..
10	...	200	200	..	..	..
11	6,988	13,884	13,884	6,989	..	6
12	359	654	654	359	..	..
13	..	1,021	1,021	...	..	..
14	80,343	..	...	80,343	..	..
15	...	7,174	7,133	...	..	..
16	...	719	733	...	16	..
17	...	34,018	34,761	...	13	..
18	...	397	567	...	..	..
19	23,321	4,654	4,654	23,321	..	..
20	1,464	10	10	1,464	..	..
21	20,756	7,416	7,416	20,757	..	..
22	700	4	4	700	..	..
23	20,009	424	424	20,009	..	..
24	...	32,702	32,702	...	..	..
25	...	14,917	14,917	...	..	..
26	...	53,349	53,349	...	..	..
27	...	937	937	...	..	..
28	...	1,504	1,504	...	..	..
29	119,818	21,266	21,284	122,908	..	3,239
30	203,388	2,421	2,435	203,359	6	..
	477,141	455,059	435,107	450,739	35	3,245
	4,042,803	1,688,511	1,249,411	3,566,012	170,106	72,202
	5,89,04,082*	2,25,13,497*	1,66,53,809	4,79,46,828		

* Difference due to omission of fractions of pound.

N. to W.—Debt, Deposits and Advances.
4 F 2

Purchases and Sales of Sterling.

The requirements of the Home Treasury for payments of interest on debt, of leave salaries and pensions, for purchase of stores for India, etc., which were previously met by the sale of what were familiarly called 'Council Bills' or 'Councils' by the Secretary of State in London, are now met by the purchase of sterling by the Government of India in India from banks and firms on an approved list. These banks and firms arrange with their London agents by cable for the payment of the sterling sold to Government to the Imperial Bank of India in London for credit to the account of the Secretary of State at the Bank of England. The rupee payments made by the Government are met from their treasury balances with the Imperial Bank of India.

At times it may be necessary for the Government of India to replenish the treasury balances by transfers from the Paper Currency Reserve or the Gold Standard Reserve or to effect sales direct against these reserves. When this happens, the necessary adjustments as between the Treasury and the Paper Currency or the Gold Standard Reserve Accounts are effected in England.

Similarly, when sterling is sold by firms in India in order to prevent exchange from falling below a certain level, the sale proceeds may be credited directly to the treasury balance or to the Paper Currency Reserve or the Gold Standard Reserve, as the case may be. Payments of sterling in London against these sales are made from the source to which the sale proceeds have been credited in India. There were no sales of sterling during 1929-30.

No. 98.—ACCOUNT showing amounts of STERLING PURCHASED in INDIA, and the proceeds thereof received by the SECRETARY OF STATE IN ENGLAND, during the year ended 31st March 1930, the amounts of the STERLING PURCHASED in INDIA but not realised by the SECRETARY OF STATE IN ENGLAND at the close of the Year, and the SUMS in RUPEES paid in INDIA on account of these Amounts, respectively.

	OUTSTANDING ON 1ST APRIL 1929.		STERLING PURCHASED IN INDIA.		STERLING REALISED IN ENGLAND		OUTSTANDING ON 31ST MARCH 1930.	
	Amount of Sterling not realised by Secretary of State.	Rupess paid therefor.	Amount of Sterling.	Rupess paid therefor.	Amount of Sterling.	Rupess paid therefor.	Amount of Sterling not realised by Secretary of State.	Rupess paid therefor.
	£	Rs.	£	Rs.	£	Rs.	£	Rs.
Canton	7,668,000	10,14,38,227	7,668,000	10,14,38,227	...	..
Madras	928,000	1,24,35,427	928,000	1,24,35,427	...	..
Bombay (including Karmel.)	6,723,000	9,00,48,086	6,723,000	9,00,48,086	...	..
TOTAL	15,215,000	20,39,11,720	15,215,000	20,39,11,720	...	..

No. 99.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year ended 31st March 1930.

	Balance, 1st April 1929.	Balance, 31st March 1930.
INDIA.	₹	₹
Cash in District Treasuries.		
India General	10,70,745	11,56,077
Baluchistan	1,95,820	1,75,416
North-West Frontier Province	1,88,966	5,05,361
Madras	73,28,444	73,12,860
Bombay	43,70,863	40,63,299
Bengal	64,63,215	47,22,084
United Provinces	34,62,814	33,83,649
Punjab	7,22,752	9,67,534
	47,78,963	77,99,861
Bihar and Orissa	30,67,640	24,01,634
Central Provinces and Berar	20,80,333	21,18,979
Assam	20,85,815	17,30,524
Coorg	1,51,816	96,663
TOTAL CASH IN DISTRICT TREASURIES	3,59,17,446	3,64,33,941
Cash in Imperial Bank of India and its Branches	5,61,28,451	22,11,99,736
TOTAL INDIA	9,20,46,097	25,76,33,677
ENGLAND.	£	£
Secretary of State	(a) 5,037,992	(b) 6,170,097
High Commissioner	177,258	216,729
TOTAL ENGLAND £	5,245,250	6,386,826
TOTAL ENGLAND CONVERTED INTO RS. AT £1 = RS. 19½	₹ 6,99,86,668	₹ 8,51,57,688
GRAND TOTAL	16,19,82,765	34,27,91,360

(a) Of this amount ₹3,042 represents uninvested cash of the Gold Standard Reserve.

(b) " " ₹3,748 " " " "

NEW DELHI;
The 16th January 1931.

E. BURDON,
Auditor General in India.